

FMM 9100

Agencywide Coding Structure

This is a Draft Document.

The contents of this document were created using the most current electronic versions of the NASA Financial Management Manual.

The contents of this document have not been verified and approved by Headquarters.



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FMM 9101 GENERAL

9101-1 PURPOSE AND SCOPE

- a. The Agencywide Coding Structure (AWCS) establishes a uniform method of identifying and classifying all NASA financial activity for planning, programming, budgeting, accounting and reporting purposes. Additionally, the AWCS provides the official reference for the classification and coding of all financial activity to be used in the interpretation of various management reports.
- b. The Agencywide Coding Structure is applicable to NASA Headquarters, NASA Installations and component Installations, and sets forth the official reference for the classification of all financial transactions pertaining to NASA appropriations including reimbursable and unfunded transactions which are considered in NASA budgets. The coding structure provides a bridge between the detail internal coding required for NASA management and the external data required by the Office of Management and Budget and Congress for the management of the NASA Authorization and Appropriation Acts.

9101-2 RELATIONSHIP OF AWCS TO REPORTING SYSTEMS

The Agencywide Coding Structure is the reference to be used for the identification of financial activity in all financial reporting systems. Specific reporting requirements such as reporting levels, frequency and methods are contained in specific sections of the Financial Management Manual devoted to individual reports.

9101-3 RESPONSIBILITIES

The Director, Financial Management Division, NASA Headquarters, exercises functional supervision over the application of the coding structure in relation to financial systems and operations. The Director, Financial Management Division is also responsible for approving, publishing and maintaining the AWCS including the issuance of revisions and implementing instructions.

9101-4 PROCEDURES FOR EFFECTING CHANGES TO THE AWCS

- a. Requests for the establishment of new codes or changes to existing codes by Headquarters offices will be initiated by submitting a completed NASA Form 1328, "Flash" Agencywide Code Change, to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFG (See FMM Appendix 9101-4A and 9101-4B). Descriptions or titles placed on the form must not be greater than 60 characters in length.



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- b. Changes relevant to the NASA Form 1328, or questions regarding the Agencywide Coding Structure should be submitted by memorandum to the Director, Financial Management Division, NASA Headquarters, Attn: Code BFG, detailing desired changes, if applicable.
- c. Modifications to Installation coding systems for the purpose of accounting and reporting transactions to Headquarters must not be implemented until the change has been approved by the Financial Management Division, NASA Headquarters, Code BF and one of the following actions has occurred:
 - (1) An approved NASA Form 1328, "Flash" Agencywide Code Change, has been input into the AWCS automated system by NASA Headquarters, Code BFB for access by online users.
 - (2) Microfiche or photocopy output reflecting the changes has been received.

The need for this procedure is to assure coordination in the processing of modifications to edit tables which will be used in the validation of accounting data.



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9101-1A “FLASH” AGENCYWIDE CODE CHANGE (NF 1328)



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9101-1A “FLASH” AGENCYWIDE CODE CHANGE CONTINUATION SHEET (NF 1328Aa)



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FMM 9110 REIMBURSABLE AGREEMENT NUMBERING SYSTEM (RANS)

9111-1 PURPOSE AND SCOPE

- a. The agencywide Reimbursable Agreement Number System (RANS) provides a uniform method of identifying all reimbursable agreements and orders entered into by NASA with other U.S. Government agencies, foreign governments, state and local governments, and the private sector. Each agreement and order is assigned a Reimbursable Agreement Number (RAN) in accordance with FMM 9111-3.
- b. The RANS is applicable to NASA Headquarters, NASA Installations, and component Installations.
- c. The first four characters of a RAN are the customer ID and the next three characters are the agreement number. Together these seven characters make up the Customer Agreement Number. If there has been a previous request for a RAN under an agreement, the assigned agreement number must be cited on the RAN request form. The eighth and ninth characters of a RAN constitute an alpha/numeric field that identifies the Purchase Order (PO) or Military Interdepartmental Purchase Request (MIPR) for another government agency. The eighth and ninth characters must always reference an agreement number. The tenth character is an alpha/numeric field and identifies the mission.
- d. The RANS is not an integrated part of the AWCS or FACS. Each installation is required to identify financial data by RAN in the Reimbursable Obligation and Cost Reporting System (ROCRS) (see also FMM 9331). Headquarters also utilizes RAN data reported in the Agency Reimbursable Reporting System (ARRS) for monitoring the agency's reimbursable activity.

9111-2 RESPONSIBILITY FOR THE RANS

The Director, Financial Management Division, NASA Headquarters, exercises functional supervision over the application of the RAN structure in relation to financial systems and operations. The Director is also responsible for approving, publishing, and maintaining RANS and for the publication of implementing instructions and revisions concerning the RANS.



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9111-3 *PROCEDURES FOR REQUESTING THE ISSUANCE OF NEW RANs*

- a. Requests for RANs will be made by Headquarters program offices, installations and the Financial Management Division at Headquarters based on accepted agreements and orders. A NHQ Form 148 (see Appendix 9111-3A) will be completed, in duplicate, in accordance with instructions contained thereon and forwarded, with a copy of the agreement and funding document to NASA Headquarters, Code BFR, for issuance of a RAN.
- b. An unique RAN will be assigned to each reimbursable agreement and order in the following categories:
 - (1) Headquarters deposit account agreements,
 - (2) reimbursable R&D, SFCDC, and C of F agreements, and
 - (3) R&PM only agreements which have values that are anticipated to exceed \$250,000.
- c. An installation RAN will be used for R&PM funded agreements that are \$250,000 or less.

9111-4 *DISSEMINATION OF RANs*

Comprehensive listings of RANs issued will be prepared monthly by NASA Headquarters, Code BFR, and distributed to Headquarters program offices and installation Financial Management Offices for use in managing the reimbursable program.



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9111-3A *RAN REQUEST (NHQ FORM 148)*



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FMM 9120 CODING STRUCTURE

PART I GENERAL

9121-1 GENERAL FORMAT OF THE AWCS

The Agencywide Coding Structure (See FMM Appendix 9121-1A) consists of two basic sections: Programmatic/Nonprogrammatic and Fiscal/Statistical.

a. PROGRAMMATIC/NONPROGRAMMATIC

The Programmatic/Nonprogrammatic portion of the AWCS is divided into two sections. One, which is for Headquarters use only, is used primarily to develop data at the program level and Headquarters office level; the other section is designed for the uniform identification and reporting of NASA projects and nonprogrammatic activity by NASA Installations. See FMM 9020-4 for the definition of "program" and "project" as used in this instruction.

- (1) Headquarters Use Only. This area of the structure is utilized by Headquarters to extract selected data for various output reports. This is accomplished through the use of cross-reference techniques which allow the compilation of additional information based on the relationship of data already in the Headquarter's file. An example would be the generation of program totals which are based on the relationship of projects to Budget Line Item codes. See FMM 9121-10 thru 12 for specific details.
- (2) NASA Installation Reporting (Digits 1-11). This area of the structure is designed to accommodate the reporting of project and nonprogrammatic data by NASA Installations. At present, there is no Headquarters requirement for the submission of data at all 11 positions; however, NASA Installations should have the capability of reporting to the 11-digit level if required. There is no authorization for NASA Installations to use this field for local accounting purposes.
 - (a) R&D, SFCDC, R&PM, SAT, HSF and MS Appropriations. Digits 1-3 designate the Unique Project Number (UPN) or Nonprogrammatic Code. See item (c) for designation of major facility projects under SAT, HSF and MS appropriations. See FMM 9121-20 for specific details.

Digits 4-11 designate subsidiary coding for use where detail is necessary below the 3-digit level. See FMM 9121-21 for specific details.



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- (b) Special Coding Application for Program Management. Code 89 may be used in digits 4 and 5 or 6 and 7 to identify program management costs which cannot be related on a practical basis to lower level subsidiary codes of a project. It may be used for direct labor (Fund Source 1) and related travel (Fund Source 2) and charges for R&D, SFCDC, HSF, MS and SAT where advance approval has been obtained from the Program Office.
- (c) C of F . Digits 1-4 are designated as the Facility Project Number (FPN) which consists of site location or type of work (digits 1-2) and serial number (digits 3-4). See FMM 9121-30 for specific details.

Digits 5-11 designate subsidiary breaks. There are no reporting requirements specified for these digits at this time.

b. FISCAL/STATISTICAL

The Fiscal/Statistical portion of the AWCS is comprised of those data elements which are reported in digits 12-31. Detailed definitions are provided in FMM 9121-50 thru 57 for the following:

<u>DATA ELEMENT</u>	<u>AWCS DIGITS</u>
Installation	12-13
IMS Functional Code	14-19
Program Year	20-21
Method of Authorization	22-23
Reimbursable Code	24-25
Fund Source	26-27
Object Class	28-31



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9021-1A AGENCYWIDE CODING STRUCTURE FORMAT



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PART II CODING FOR NASA HEADQUARTERS USE ONLY

9121-10 BUDGET LINE ITEMS (PROGRAMS) AND OPERATING ACCOUNTS

This 2-digit code, developed at Headquarters by a cross-reference technique for inclusion in output reports, identifies the budget line items (programs) which appear in the President's Budget. Operating accounts are used in internal budgetary administration. The data collected in operating accounts is incorporated into budget line items (programs) in the formal budget presentation. Data for this field will be developed at the NASA Headquarters level and will not involve coding by Installations. A listing of budget line items (programs) and operating accounts is provided in FMM Appendix 9121-10A.

9121-11 COGNIZANT HEADQUARTERS OFFICE CODES

This 3-digit code, developed at Headquarters by a cross-reference technique for inclusion in the output reports, identifies the Headquarters cognizant office. The Headquarters cognizant office is the organization responsible for program management including the issuance of Resources Authority Warrants (NASA Forms 506A and 506A-R) within the policies and principles set out in appropriate NMI's and related NHB's. A listing of Headquarters cognizant offices codes is provided in FMM Appendix 9121-11A.

9121-12 CLASSIFICATION OF NASA BUDGET BY FUNCTION/SUBFUNCTION CATEGORIES IN THE PRESIDENT'S BUDGET

All Federal programs are identified in the President's Budget by functional and subfunctional categories, a requirement of the Committees on Appropriations and the Budget in each House. This functional/subfunctional classification permits presentation of budget authority and outlays in terms of national needs. While changes in the category structure occur from time-to-time, the functional/subfunctional categories and related 3-digit codes, applicable to the NASA budget, are shown below:

250	General Science, Space, and Technology
252	Space Flight, Research and Supporting Activities
254	Space Science, Applications and Technology
255	Supporting Space Activities
400	Transportation
402	Air Transportation

These functions are comprised of the budget line items in the NASA Authorization Act.



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Detailed accounting data supporting the Agency's yearend certification is summarized by the above categories by appropriation account for inclusion in various budget exhibits and analyses submitted by the Headquarters Budget Operations Division to OMB for use in preparing the President's budget. The categories and codes are reflected in the annual document entitled, "The Budget of the United States Government."

These categories should not be confused with the FMS functional and subfunctional coding structure used internally within NASA.



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9121-10ALISTING OF BUDGET LINE ITEMS (BLI) AND OPERATING ACCOUNTS

BLI	Description
------------	--------------------

Nonprogrammatic Operating Account

- | | |
|----|---|
| 10 | Includes center support, other nonprogrammatic activities, and carrier accounts (financed under the Research and Development (R&D), Space Flight, Control and Data Communications (SFCDC), Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS) appropriations.) Each carrier account is treated as a unique project. (Carrier accounts are not used in the budgetary accounts, but are related to benefiting programs.) |
|----|---|

Research and Development Budget Line Items and Operating Accounts (Py 94 and Prior)

- | | |
|----|---|
| 21 | Transatmospheric R&T |
| 22 | Space Research & Technology |
| 23 | Aeronautical Research & Technology |
| 25 | Advanced Concepts and Technology |
| 30 | Television Dissemination Capability Development |
| 40 | Operating Account |
| 42 | Academic Programs |
| 43 | Minority University Research Program |
| 45 | Energy Technology |
| 48 | Space Station |
| 51 | Tracking and Data Advanced Systems |
| 60 | Exploration |
| 61 | Mission to Planet Earth |
| 64 | Commercial Use of Space |
| 65 | Technology Utilization |
| 66 | Safety, Reliability, and Quality Assurance |
| 84 | Planetary Exploration |
| 85 | Physics and Astronomy |
| 88 | Life and Microgravity Sciences and Applications |
| 96 | Space Transportation Capability Development |

Space Flight, Control and Data Communications Budget Line Items (Py 94 and Prior)

- | | |
|----|---|
| 30 | Television Dissemination Capability Development |
| 31 | Space and Ground Network, Communications and Data Systems |
| 35 | Space Shuttle Production and Operational Capability |
| 37 | Space Transportation Operations |
| 39 | Expendable Launch Vehicles |



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Human Space Flight Budget Line Items (Current Programs)

- 38 Space Shuttle
- 48 Space Station
- 94 Russian Cooperation
- 96 Payload Utilization and Operations

Science, Aeronautics and Technology Budget Line Items (Current Programs)

- 23 Aeronautical Research and Technology
- 25 Space Access and Technology
- 31 Mission Communications Services
- 39 Launch Services
- 42 Education Programs
- 43 Minority University Research and Education Program
- 61 Mission to Planet Earth
- 84 Planetary Exploration
- 85 Space Science
- 88 Life and Microgravity Sciences and Applications

Mission Support Budget Line Items (Current Programs)

- 52 Space Communication Services
- 66 Safety, Reliability and Quality Assurance

National Aeronautical Facilities Appropriation

- 26 National Aeronautical Facilities (NAF)

Research and Development Budget Line Items and Operating Accounts (Historical Programs)

- 24 Nuclear Power & Propulsion
- 41 Sustaining University Program
- 50 Special Support
- 62 Earth Resources Operational Systems
- 7A Apollo Applications Experiments
- 70 Mission Analysis Program
- 71 Space Power and Electric Propulsion Systems
- 72 Nuclear Rockets
- 73 Chemical and Solar Power
- 74 Space Vehicle Systems
- 75 Electronics Systems
- 76 Aeronautical Vehicles
- 77 Human Factor Systems
- 78 Chemical Propulsion
- 79 Basic Research Program
- 83 Launch Vehicle Development



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86	Manned Space Sciences
87	Bioscience
89	Expendable Launch Vehicles
91	Gemini
92	Apollo
95	Space Shuttle
99	Completed Missions



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9121-11A LISTING OF HEADQUARTERS COGNIZANT OFFICE CODES

OFFICE	COG CODE	DESCRIPTION
AA	030	Associate Administrator (See note below)¹
HO	100	Headquarters Offices
	120	Office of Equal Opportunity Programs
	130	Office of Public Affairs
	140	Office of Management System & Facilities Planning & Resources
	160	Office of Exploration
	170	University Programs Branch
	171	Educational Affairs Division
	172	Communications Support
OSMA	200	Office of Safety, and Mission Assurance
	270	Safety and Mission Assurance (SMA)
OLMSA	300	Office of Life and Microgravity Sciences and Applications
	310	Office of the Associate Administrator
	320	Policy and Program Management Office
	330	Life and Biomedical Sciences and Applications Division
	340	Microgravity Sciences and Applications Division
	350	Flight Systems Division
	360	Aerospace Medicine and Occupational Health
	370	Space Station Payload Facilities
	380	Space Product Division

¹ NOTE: Code 030, Associate Administrator, is designated for purpose of incorporating into agency output reports transactions which are not chargeable to other specified Headquarters offices.



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OA	700	Office of Aeronautics
	701	Office of Associate Administrator
	702	National Aeronautics Facilities (NAF)
	703	National Aero-Space Plane Office
	704	Office of Space Research & Technology
	705	Exploration Studies
	706	Spacecraft Systems Division
	709	Space Processing Division
	710	Flight Integration Office
	711	Commercial Development & Technology Transfer Division
	712	Advanced Concepts Office
	713	Management Operations Division
	715	Space Transportation Division
	790	Institutions
OSS	800	Office of Space Science
	810	Office of Associate Administrator
	820	Administration and Resources Management Division
	830	Mission from Planet Earth Study Office
	840	Technology and Information Systems Office
	850	Launch Vehicles Office
	870	Astrophysics Division
	880	Space Physics Division
	890	Solar System Exploration Division
OSF	900	Office of Space Flight
	901	Office of Associate Administrator
	920	Shuttle Operations Division
	925	Space Shuttle Office
	930	Russian Program
	935	Customer Services Division
	940	Launch Services
	945	Tracking & Data Advanced Systems
	946	Mission Communications
	950	Resources and Institutions Division
	965	Spacelab Division
	980	Advanced Programs Division
	990	Program Budget and Control Division
	995	Space Station Program



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OMTPE	A00	Office of Mission to Planet Earth
	A10	Office of Associate Administrator
	A20	Technology Innovation and Advanced Planning Office
	A30	External Coordination Office
	A40	Management Operations Office
	A50	Flight Systems Division
	A60	Operations, Data and Information Systems
	Division	
	A70	Science Division



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PART III CODING FOR R&D, SFCDC, R&PM, HSF, MS AND SAT APPROPRIATIONS (DIGITS 1-11)

9121-20 UNIQUE PROJECT NUMBER (UPN) AND NONPROGRAMMATIC CODES (DIGITS 1-3)

- a. **GENERAL.** A three-digit code is assigned to each R&D, SFCDC, SAT, HSF, and MS project (UPN) or nonprogrammatic activity, where applicable, on a basis which permits a direct relationship to a given Budget Line Item (BLI) appearing in the Agency's justification material supporting the President's budget or an operating account and a designated Headquarters cognizant office code used in internal NASA administration. The programmatic UPN's relate to specific jobs or tasks. Approval of this type of effort in NASA is accomplished through the project approval & RTOP procedures prescribed in the NMI 7000 series. The R&D, SFCDC, HSF, MS, and SAT codes are also utilized to identify related R&PM labor and travel charges that are programmatic in nature. The nonprogrammatic codes relate to essentially non-R&D, SFCDC, HSF, MS, and SAT activity or R&D, SFCDC, HSF, MS, and SAT activity which, at the time the costs are initially incurred, cannot be associated to a specific benefitting activity. Carrier accounts have been established under the R&D, SFCDC, HSF, MS, and SAT Appropriations for this purpose. The UPN coding for center support activity (see FMM 9321-2) is not required unless specified.
- b. Matrixes of assigned UPN codes for the R&D, SFCDC, R&PM, HSF, MS, and SAT appropriations by Program Office and BLI are listed in FMM Appendixes 9121-20A and 9121-20B. The programmatic UPN's are listed by Program Office; the nonprogrammatic codes are listed under the Associate Administrator.

9121-21 UPN SUBSIDIARY CODING (DIGITS 4-7)

- a. The UPN concept described in the preceding paragraph requires subsidiary coding for R&D, SFCDC, HSF, MS, and SAT programmatic and technical management purposes. The subsidiary coding is developed by each program office to facilitate the management of the type of effort under its jurisdiction. The subsidiary coding peculiar to development and space operations projects is classified as system/subsystem in accordance with the project approval and related project development plans. In the research studies and flight experiment fields, the subsidiary coding is in accordance with the RTOP concept. The subsidiary coding may be classified as SRT-R&T subprograms and experiments in accordance with NMI 7100-12 - Standard RTOP Management System.



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- b. **SPACE SHUTTLE EXPERIMENTAL PROGRAM.** Space Technology investigations in the Office of Aeronautics, and Energy Technology and Space Science experiments in the Office of Space Science and Applications, were defined in accordance with RTOP policy and the Announcement of Opportunity Programs (AOP) procedures. Requirements for specific subsidiary coding within appropriate UPN's are contained in AOP procedures as outlined in NMI 7100.11.
- c. **MAINTENANCE OF CODES.** The approved codes are maintained in an automated on-line data base system. See FMM 9130 for a description of this system.

9121-22 UPN SUBSIDIARY CODING (DIGITS 8-11)

- a. Reporting at this level is not required at this time.
- b. NASA Installations will, however, maintain the capability of reporting data at this level to Headquarters should future requirements be established.



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9121-20A SUMMARY OF ASSIGNED UPN CODES FOR R&D AND R&PM APPROPRIATIONS BY PROGRAM OFFICE, BLI AND UPN - PY 94 AND PRIOR

OFFICE	BLI	UPNs
OSC	10	308
	51	150, 310-313, 351, 581
OMPTE	10	197, 201, 359, 381, 382
	61	146-149, 160-161, 164-166, 175-178, 225-229, 355, 361, 369, 402, 408, 409, 413-414, 419, 425-429, 436-438, 453, 460-465, 578-579, 601-622, 624-628, 630-636, 638-639, 641-644, 646, 648, 653, 655-669, 672-673, 675-679, 681-683, 688, 690-693, 699, 830
	62	670
	86	169
	96	975
OSS	50	380
	83	839, 890-892
	84	151-157, 163, 167, 172-173, 185-187, 194-196, 213-215, 342-344, 383-384, 387, 388, 401, 404, 448, 451, 452, 489, 499, 684, 686, 801-804, 806-820, 823-825, 827, 829, 838, 844, 888, 889
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		42 102, 318, 332, 333
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		60 294, 594
OACT	10	223, 324, 327
	22	110, 111, 113-115, 117, 362, 367, 502, 506, 520-521, 524, 525, 540-543, 549, 582-586, 589-593, 595-596, 598, 746-747, 750, 755-759, 770, 790
	25	232-241
	64	142, 144, 325
	65	140, 141, 143, 365, 637
OSSD	35	434
	96	456, 457, 527, 967
AA	10	037-039, 042, 044-046, 049, 050, 080-081, 083-085, 090, 095, 109, 119, 298, 299, 301-307, 328, 335, 330, 360 697, 698, 793, 797, 798, 988, 992-994, 997-999

Notes:

1. Carrier account UPN's 992, 993, 994, 997, and 998 are nonprogrammatic and can be used by all NASA Installations.
2. UPN's 000-099 are nonprogrammatic and are assigned to the R&PM and OIG appropriations.
3. The Statistical cost UPN's which include Contract Administration/Headquarters Overhead and Depreciation are applicable to NASA Headquarters only: 102, 207, 231, 294, 319, 325, 329, 331, 336-339, 341-347, 349-351, 354, 361-365, 371-379, 391-396, 398.



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9121-20BSUMMARY OF ASSIGNED UPN CODES FOR SFCDC AND R&PM APPROPRIATIONS BY PROGRAM OFFICE, BLI, AND UPN - PY 94 AND PRIOR

OFFICE	BLI	UPN's
OSS	39	563, 564, 565, 566, 567, 572, 587, 588
OSF	10	204
	35	550-560, 571, 573
	37	528, 561-562, 568-570
OSC	10	308
	31	314-317
OSMA	10	397
OACT	10	223, 324, 327
AA	10	037-039, 042, 044-046, 049, 050, 080-081, 083-085, 090, 095, 109, 119, 298, 299, 301-307, 328, 330, 335, 360, 697, 698, 793, 797, 798, 988, 992-994, 997-999
HO	10	206, 348
	30	230, 231
	40	340

Notes:

1. Carrier account UPN's 992, 993, 994, 997, and 998 are nonprogrammatic and can be used by all NASA Installations.
2. UPNs 000-099 are nonprogrammatic and are assigned to the R&PM and OIG appropriations.
3. The Statistical cost UPN's which include Contract Administration/Headquarters Overhead and Depreciation are applicable to NASA Headquarters only: 213, 317, 557, 562, 567.



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9121-20C SUMMARY OF ASSIGNED UPN CODES FOR HUMAN SPACE FLIGHT AND MISSION SUPPORT APPROPRIATIONS BY PROGRAM OFFICE, BLI AND UPN

OFFICE	BLI	UPN's
OSF	38	220, 250, 260
	48	354, 475-479, 487, 545 ,546, 547, 575, 580
	94	221, 507-508
	96	264, 395, 902, 906, 926, 953, 977
AA	10	037-039, 042, 044-046, 049, 050, 080-081, 083-085, 090, 095, 109, 119, 270, 273-280, 285, 298, 301-307, 328, 330, 360,697, 698,793, 797-798, 988, 992-994, 997-999

Notes:

1. Carrier account UPN's 992, 993, 994, 997, and 998 are nonprogrammatic and can be used by all NASA Centers.
2. UPN's 000-099 are nonprogrammatic and are assigned to the Mission Support and OIG appropriations.
3. The Statistical Cost UPN's which include Contract Administration/Headquarters Overhead and Depreciation are applicable to NASA Headquarters only: 329, 337, 338, 349, 354, 391-396, 398.



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9121-20DSUMMARY OF ASSIGNED UPN CODES FOR SCIENCE, AERONAUTICS AND TECHNOLOGY AND MISSION SUPPORT APPROPRIATIONS BY PROGRAM OFFICE, BLI AND UPN

OFFICE	BLI	UPN's
OSF	10	308
	22	549, 595, 596
	31	224, 314, 315, 317
	39	246-247, 563-567, 572, 587-588
	64	144
OMTPE	22	115, 542
	25	234
	61	146, 148-149, 225-229, 257, 258, 259, 361, 409, 419, 428, 436-438, 453, 460-465, 578-579, 609, 615, 616, 618, 622, 625, 633, 634, 656, 665, 666, 679, 751, 752
OSS	22	114, 502, 506, 520, 524, 540, 541, 582, 583, 585, 586, 590, 591, 593, 598, 757, 759, 790
	25	233, 235
	84	151-152, 154-155, 157, 167, 172, 185-186, 196, 213-214, 222, 255, 256, 266, 267, 268, 269, 286, 343, 404, 451-452, 489, 889
	85	188, 261, 262, 263, 265, 287, 344, 345, 406, 417-418, 430-433, 435, 440, 454-455, 458-459, 624, 626, 628, 629, 632, 689, 696, 839, 853, 854, 856, 859, 864, 875, 879, 896, 897, 898
OLMSA	10	327
	22	589, 592, 750, 756
	64	142, 144, 325
	88	106, 107, 199, 339, 410, 901, 947, 956, 959, 962-963



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OA	10	223, 324, 327
	22	110, 113, 117, 362, 521, 525, 527, 543, 584, 747, 758, 770,
	23	363, 466, 505, 509, 510, 519, 522, 523, 529, 536-538, 548, 581
	25	116, 232, 235, 238-245, 746
	35	434
	65	140, 141, 143, 365, 637
	96	456, 457, 527, 967
HO	10	205-207, 348, 799
	42	102, 332, 333
	43	319, 334
AA	10	037-039, 042, 044-046, 049, 050, 080-081, 083-085, 090, 095, 109, 119, 197, 209, 271, 273-280, 285, 298-299, 301-307, 328, 330, 335, 360, 697, 698, 793, 797-798, 988, 992-994, 997-999

Notes:

1. Carrier account UPN's 992, 993, 994, 997, and 998 are nonprogrammatic and can be used by all NASA Centers.
2. UPN's 000-099 are nonprogrammatic and are assigned to the Mission Support and OIG appropriations.
3. The Statistical Cost UPN's which include Contract Administration/Headquarters Overhead and Depreciation are applicable to NASA Headquarters only: 102, 207, 231, 294, 319, 325, 331, 336, 339, 341-347, 350-351, 361-365, 371-372, 374-379.



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9121-20E SUMMARY OF ASSIGNED UPN CODES FOR MISSION SUPPORT APPROPRIATION BY PROGRAM OFFICE, BLI, AND UPN

OFFICE	BLI	UPN's
OSMA	66	323, 297
OA	10	282
OMTPE	10	281
OSF	10	283
	52	217, 218, 219
HO	10	284
AA	10	037-039,042,044-046,049-050, 080-081,083- 085,090,095, 109,272-280,285,299,307,328, 335,360,992-994,997-999

Notes:

1. Carrier account UPN's 992, 993, 994, 997, and 998 are nonprogrammatic and can be used by all NASA Centers.
2. UPN's 000-099 are nonprogrammatic and are assigned to the Mission Support and OIG appropriations.
3. The Statistical Cost UPN's which include Contract Administration/Headquarters Overhead and Depreciation are applicable to NASA Headquarters only: 219, 317, 373.



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9121-20F SUMMARY OF ASSIGNED UPN CODES FOR NATIONAL AERONAUTICAL FACILITIES APPROPRIATION BY PROGRAM OFFICE, BLI, AND UPN

OFFICE	BLI	UPN's
OA	26	726
AA	10	037-039,042,044-046,049-050, 080-081,083-085,090,095, 109,272-280,285,299,307,328, 335,360,992-994,997-999

Notes:

1. Carrier account UPN's 992, 993, 994, 997, and 998 are nonprogrammatic and can be used by all NASA Installations.
2. UPN's 000-099 are nonprogrammatic and are assigned to the Mission Support and OIG appropriations.
3. The Statistical Cost UPN's which include Contract Administration/Headquarters Overhead and Depreciation are applicable to NASA Headquarters only: 219, 317, 373.



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FMM 9120 CODING STRUCTURE

PART IV CODING FOR C OF F

9121-30 FACILITY PROJECT NUMBER (FPN) (DIGITS 1-4)

- a. **GENERAL.** A four-digit number is assigned to each facility project under the Construction of Facilities appropriation for FY 1994 and prior years, and under the Science, Aeronautics and technology (SAT), the Human Space Flight (HSF), and the Mission Support (MS) appropriations for FY 1995 and subsequent years. The first and second digits identify the site location or type of work as described in subparagraph b below. The third and fourth digits identify the serial number assigned to the project. For FY 1995 and subsequent years, the MS appropriation provides for major work required to support the basic infrastructure and institutional facilities, minor facility work, facility planning and design not otherwise provided for, the acquisition of real property as authorized by law, and environmental compliance and restoration work. The SAT and HSF appropriations provide for major construction work, including the acquisition of real property, required to conduct specific SAT and HSF programs and projects. Generally, the estimated cost of facilities work determines whether a project is major or minor.

(1) The types of major or discrete work are:

- (a) construction of new facilities over \$750,000,
- (b) rehabilitation and modification of facilities over \$1,000,000 and
- (c) repair of existing facilities over \$1,000,000.

(2) The types of minor work are:

- (a) repair of facilities (over \$200,000 and not in excess of \$1,000,000),
- (b) rehabilitation and modification of facilities (over \$200,000 and not in excess of \$1,000,000),
- (c) minor construction of new facilities and additions to existing facilities (over \$200,000 and not in excess of \$750,000).



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The acquisition of real property and emergency repair approved under the provisions of 309(b) of the Space Act of 1958 are defined as major regardless of the cost. Environmental compliance and restoration work was initiated in fiscal year 1988 and includes remedial projects (over \$200,000) which provide for compliance with mandatory statutory environmental requirements and standards at NASA Installations and Government-owned industrial plants supporting NASA activities. Construction projects are under the cognizance of the Director of the Facilities Engineering Division (Code JX), NASA Headquarters. Beginning in FY 1995, the Environmental Compliance and Restoration work is under the cognizance of the Director, Environmental Management Division, (Code JE). The automated AWCS system maintains the approved facility projects based upon an approved Flash Agencywide Code Change (Form 1328). In cases where a facility project is financed under several fiscal years' appropriations, the Facility Project Number (FPN) will not change but each appropriation year entity will be separately identified through application of a program year.

NOTE: This change reflects the new appropriation structure for construction work beginning with FY 1995.

b. FACILITY PROJECT NUMBER LOCATION OR TYPE OF WORK CODES (DIGITS 1-2). The codes are as follows:

<u>SITE LOCATION OR TYPE OF WORK CODE</u>	<u>ACTIVE CODE TITLE</u>
14 thru 19, 41,42 & 44-49	Repair - At All Locations
21,27	Ames Research Center
22,28	Lewis Research Center
23,29	Langley Research Center
24	Dryden Flight Research Center
30 thru 40	Minor Construction and Additions at all Locations
50, 54	Deferred Rehabilitation and Major Maintenance
51,52	Goddard Space Flight Center
53	Wallops Flight Facility
55,56	Jet Propulsion Laboratory
62,65,67	Marshall Space Flight Center
63,66	Michoud Assembly Facility
64	John C. Stennis Space Center
68-71,79	Environmental Compliance and Restoration At All Locations
72,73,75	Johnson Space Center
76,77,78	Kennedy Space Center



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10-13,20,26,80- 87,89,90, 92,94,96,98,99 91,93 and 97	Modifications and Rehabilitation At All Locations Various Locations (sites not individually coded)
95	Special Applications
25	Electronics Research Center
43	Nuclear Rocket Development Station
57	KSC-Western Test Range Operations
88	Modifications and Rehabilitation- Solar

UNASSIGNED CODES

58,59,60,61,74

- c. **MAINTENANCE OF CODES.** The approved codes are maintained in an automated on-line data base system. See FMM 9130 for a description of this system.

9121-31 FPN SUBSIDIARY CODING (DIGITS 5-11)

Digits' 5-11 designate FPN Coding. There are no reporting requirements specified for these digits at this time.



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PART VI FISCAL AND STATISTICAL CODING

9121-50 GENERAL

This major area of the agencywide coding structure provides for the classification of data normally associated with accounting classification as contrasted to the project and subsidiary coding provided in digits' 1-11. The fiscal/statistical area of the structure has application to the R&D, SFCDC, R&PM, OIG (Office of Inspector General), C of F, Human Space Flight (HSF), Science, Aeronautics and Technology (SAT), and Mission Support (MS), and National Aeronautical Facilities (NAF) appropriations, and trust fund, unfunded and statistical transactions.

9121-51 ACCOUNTING INSTALLATION NUMBER (AIN)

This is a 2-digit code that identifies the Center responsible for maintaining the financial records for NASA's appropriated and reimbursable funds, as well as, Trust Funds and Unfunded Transactions. It is used to identify the recipient of an allotment to fund programs under Headquarters' authorizations and other Centers' subauthorizations. To the extent possible, this element groups Centers with similar missions. The list of Centers and codes is as follows:

<u>CODE</u>	<u>ACTIVE CENTERS</u>
10	NASA Headquarters
21	Ames Research Center
22	Lewis Research Center
23	Langley Research Center
24	Dryden Flight Research Center
51	Goddard Space Flight Center
55	Jet Propulsion Laboratory ²
62	George C. Marshall Space Flight Center
64	John C. Stennis Space Center
72	Lyndon B. Johnson Space Center
73	Space Station Program Office (SSPO)
76	John F. Kennedy Space Center

² NOTE: Code 55 is regarded as an accounting Center only for reporting purposes.



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<u>CODE</u>	<u>INACTIVE ACCOUNTING INSTALLATION NUMBERS</u>
11	Western Support Office
14	NASA O Downey
15	Mission Analysis Division
17	Agency Reimbursable Financial Operations
25	Electronics Research Center
42	Space Nuclear Systems Office - Cleveland
44	Space Nuclear Systems Office - Nevada
45	Space Nuclear Systems Office - Washington, D.C.
53	Wallops Flight Facility
56	NASA Pasadena Office
57	KSC - West Test Range

9121-52 FUNCTION CODES

This 6-digit code is used in the Agencywide Functional Management System (FMS) to identify those infrastructure activities that support NASA's programs and projects. A list of function codes and their definitions are provided in FMM Appendix 9121-52A.

9121-53 PROGRAM YEAR (PY)

This 2-digit code is used to identify the fiscal year in which the program was authorized.

9121-54 METHOD OF AUTHORIZATION (MOA)

This is a 2-digit field designed to separately identify the following funding situations:

- a. Fund transactions for effort under NASA Forms 506A and 506A-R Resources Authority Warrants received directly from Headquarters.
- b. Fund transactions for effort under NASA Forms 506A Resources Authority Warrants received from another NASA Center (subauthorization).



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c. The assigned codes are as follows:

<u>CODE</u>	<u>DESCRIPTION</u>
00	Effort under Headquarters NASA Forms 506A and 506A-R Resources Authority Warrants.
10 - 79	Effort under a subauthorization of appropriated funds from another NASA Center. The accounting Center which issued the subauthorization will be identified by the performing Center in this position of the code. (See FMM 9121-51 for a list of the codes.)

9121-55 REIMBURSABLE CODES

This 2-digit field is used to identify reimbursable effort financed by other U.S. Government agencies and non-U.S. Government sources. The reimbursable customers and assigned codes are as follows:

<u>CODE</u>	<u>DESCRIPTION</u>
<u>Active</u>	
80	Effort financed by non-U.S. Government sources:
81	American Telephone and Telegraph
82	Communications Satellite Corporation
8A	European Space Agency
8B	Government of Canada, Includes Telesat Canada
83	All Other Foreign Agreements
84	Domestic Universities/Colleges and Nonprofit Organizations
85	State and Local Government Entities
86	Non-U.S. Government Contract Admin. (HDQRS. Use Only)
89	All Other Domestic Agreements
90	Effort financed by other U.S. Government agencies:
91	Department of the Army
92	Department of the Navy
93	Department of the Air Force
94	National Oceanographic and Atmospheric Administration - DOC
95	Other U.S. Government Contract Admin. (HDQRS. Use Only)



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9A	DOI - Department of Interior
9D	DOT - Department of Transportation
9E	TSC - Transportation Systems Center - DOT
9F	FRA - Federal Railroad
9G	UMTA - Urban Mass Transit Authority - DOT
9H	NSF - National Science Foundation
9I	RANN - Research Applied to National Needs - NSF
9K	EPA - Environmental Protection Agency
9L	AAPS - Alternative Automotive Power Systems - EPA
9M	USGS - United States Geological Survey - DOI
9N	DOA - Department of Agriculture
9P	HUD - Housing and Urban Development
9Q	DOC - Department of Commerce
9S	DOD - Department of Defense
9T	DOE - Department of Energy
99	All Other Agreements with U.S. Government Agencies

Historical

9C	BOM - Bureau of Mines - DOI
9J	FEA - Federal Energy Administration

Codes 9C and 9J may be used for modifications, runout costs and disbursements to contracts and agreements awarded prior to May 31, 1978. Contracts and agreements awarded after May 31, 1978, that were formally classified under these codes will utilize the appropriate active reimbursable code of the financing agency. The activities of the Federal Energy Administration were generally absorbed by the Department of Energy. Some Bureau of Mines activities were transferred to DOE; others remained in the Bureau of Mines, DOI; therefore, for contracts awarded after May 31, 1978, care must be exercised in determining the reimbursable code of the financing agency.

9121-56 FUND SOURCE (FS)

This is a 2-digit code that identifies the direct financing appropriation and unfunded transactions, in terms of the current administrative classifications used by NASA Headquarters to manage funds. Reimbursable transactions are also coded using fund source classifications.



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- 00 **UNFUNDED TRANSACTIONS** - Includes cost-type transactions that have no effect on fund accounts (commitments, obligations, and disbursements). Includes cost of goods and services transferred to or from other NASA Centers and other U.S. Government agencies without reimbursement. Includes material or equipment, which has been locally funded and costed to a UPN now closed, where such items of material or equipment are being used on a current UPN. Also includes the net increase or decrease of the liability for accrued annual leave at the end of each fiscal year.
- 01 **PERSONNEL AND RELATED SERVICES** - All personnel services and related compensation and benefits, including regular salaries, overtime, holiday pay, night work differential, premium pay post differential and cost of living allowances, lump-sum leave payments, etc., as well as related personnel benefits such as uniform allowances, suggestion awards, and the employer's share of FICA, retirement, life insurance and health insurance, as well as benefits for former personnel, severance pay and pay of personnel detailed to NASA. It also includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees, and reimbursement to the Office of Personnel.

NOTE: Fund Source 1 will only contain the following object class codes: 11XX, 12XX, 13XX, 14XX, 15XX, 16XX, 17XX, 2214, 2542 and the portion of 2529 associated with the cost of obtaining security investigations from OPM for civil servants only.

Management for security investigations, and payments to other agencies and non-Government institutions for personnel training. FS-1 charges were financed by the Research and Program Management appropriation during program years 1994 and prior.

Title V, (General Provisions) Section 509, of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, imposes the restriction that personnel compensation and benefits (OCC 11, 12, 13, 14, 15, 16 and 17) cannot be utilized for other R&PM object class purposes without the approval of the Appropriations Committees. The 506A Resources Authority Warrants, and 504

Allotment Authorizations, will reflect this restriction. These amounts shall not be utilized for other purposes without prior approval of Headquarters. The provisions of the Act are only applicable to NASA direct funds.



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- 02 **LIMITATION TRAVEL** - Contains all transportation, per diem and related costs for employee travel. Also includes reimbursement for local transportation as well as taxi fares, rentals of passenger-carrying motor vehicles not associated with temporary duty travel (includes payments to non-U.S. Government sources only, i.e., charges to OCC 2142 without an 11-zone punch), and travel of non-NASA employees. FS-2 charges were financed by the Research and Program Management appropriation during program years 1994 and prior.

NOTE: Fund Source 2 contains all elements of cost related to the NASA limitation on travel and transportation of persons contained in Title V (General Provisions), Section 501 of the Departments of Veterans Affairs and Housing and

Urban Development, and Independent Agencies Appropriations Act, i.e., object class code 21XX, except payments to interagency motor pools since they were separately set forth in the budget schedules. The provisions of the Act are only applicable to NASA direct funds.

- 03 **OPERATION OF INSTALLATION** - All program year 91 and prior nonprogram-oriented activity costs (other than personnel and related services and limitation travel) such as lease, hire, maintenance and operation of administrative aircraft; purchase and hire of passenger motor vehicles; and maintenance and repair of real and personal property, and not in excess of \$200,000 per project for construction of new facilities and additions to existing facilities, repairs, and rehabilitation and modification of facilities. Includes payments to interagency motor pools, i.e., charges to OCC 2142 with an 11-zone punch. FS-3 charges are financed by the Research and Program Management appropriation.
- 04 **RESEARCH AND DEVELOPMENT PROGRAM** - Comprised of NASA program activity associated with research, development, operations, services, minor construction, maintenance, repair, rehabilitation and modification of real and personal property; and purchase, hire, maintenance, and operation of other than administrative aircraft, necessary for the conduct and support of aeronautical and space research and development activities. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. Further includes initial funding of carrier account activity for program years 1983 through 1994 and those program year 91 and prior institutional activities previously funded as Operation of Installation in the R&PM appropriation transferred to the R&D appropriation during program year 92. FS-4 charges are financed by the Research and Development appropriation.



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- 05 **CONSTRUCTION OF FACILITIES (EXCEPT FACILITY PLANNING AND DESIGN NOT OTHERWISE PROVIDED FOR, REPAIR, REHABILITATION AND MODIFICATION, MINOR CONSTRUCTION AND ENVIRONMENTAL COMPLIANCE AND RESTORATION PROJECTS) PROGRAM YEAR 1993 AND SUBSEQUENT INCLUDES NO YEAR FUNDS ONLY (80X0107).**
- 06 **FINAL DESIGN NOT OTHERWISE PROVIDED FOR - CONSTRUCTION OF FACILITIES APPROPRIATION ENVIRONMENTAL COMPLIANCE AND RESTORATION - PROGRAM YEAR 1993 AND SUBSEQUENT INCLUDES NO YEAR FUNDS ONLY (80X0107).**
- 07 **CONSTRUCTION OF FACILITIES, ENVIRONMENTAL COMPLIANCE - PROGRAM YEAR 1993 AND SUBSEQUENT INCLUDES NO YEAR FUNDS ONLY (80X0107).**
- 08 **PRELIMINARY DESIGN NOT OTHERWISE PROVIDED FOR - CONSTRUCTION OF FACILITIES APPROPRIATION ENVIRONMENTAL COMPLIANCE AND RESTORATION - PROGRAM YEAR 1993 AND SUBSEQUENT INCLUDES NO YEAR FUNDS ONLY (80X0107).**
- 09 **CARRIER ACCOUNTS** - This fund source was used to provide the initial funding for all carrier accounts for program year 1982 and prior. See FS 04 and 14 descriptions for program years 1983 through 1994 (See FS 29, 34, and 48 descriptions for program years 1995 and subsequent).
- 11 **GSA BUILDING DELEGATION PROGRAM** - Funding for the GSA Building Delegation Program was provided by the transfer of funds to NASA from GSA Appropriation 80-47X4542.001 as authorized by Section 205 (d) of the Federal Property and Administration Services Act of 1949, as amended. These funds cover activities such as security, custodial services, maintenance and utilities. This funding is available for one year only.
- 12 **SUPPLEMENTAL APPROPRIATION FOR PERSONNEL AND RELATED SERVICES, AND LIMITATION TRAVEL** - Pursuant to Public Law 103-50, NASA was appropriated supplemental Research and Program Management (R&PM) funds for activities connected with the redesign of the Space Station program including employee "early out" and buy out requirements. The object classes associated with Fund Sources 1 and 2 will be used for Fund Source 12. Funding for this appropriation is available for two years beginning in FY 1993 and ending in FY 1994 (803/40103).



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- 14 **SPACE FLIGHT, CONTROL AND DATA COMMUNICATIONS PROGRAM, MULTI-YEAR FUNDING** - Comprised of NASA program activity, funded by New Obligational Authority (NOA) for PY 1984 and subsequent program years, associated with Space Shuttle Production and Capability Development, Space Transportation Operations, Expendable Launch Vehicles and Space and Ground Network Communications and Data Systems. Includes research, production, operations, services, minor construction, maintenance, repair, rehabilitation, and modification of real and personal property; tracking and data relay satellite services as authorized by law; purchase, hire, maintenance and operation of other than administrative aircraft. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. Further includes those program year 91 and prior institutional activities previously funded as Operation of Installation in the R&PM appropriation transferred to the SFCDC appropriation during program year 92. This appropriation/FS may be used to initially finance carrier account activity for program years 1984 through 1994. This funding is available for obligation purposes for a two-year period.
- 15 **SPACE FLIGHT CONTROL AND DATA COMMUNICATIONS PROGRAM, NO-YEAR FUNDING** - Comprised of NASA program activity, funded under the no-year SFCDC appropriation (80X0105), associated with Shuttle Production and Operational Capability (Orbiter Production Only), Space Transportation Operations (Space Shuttle Operations) and Space and Ground Network Communications and Data Systems (Tracking and Data Relay Satellite). Includes research, production and operational contracts, as well as materials, supplies, contractual services, etc., applied directly to the in-house performance of specific projects, programs, or tasks. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to initially finance carrier account activity for program years 1987 and subsequent. This funding is available for obligation purposes for an indefinite period of time. Reimbursable activity will not be accounted for in this fund source.



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- 16 **SPACE FLIGHT CONTROL AND DATA COMMUNICATIONS PROGRAM, THREE-YEAR FUNDING** - Comprised of NASA program activity, funded under the three-year SFCDC appropriation (807/90105), associated with Shuttle Production and Operational Capability. Includes research, production, operations, and services. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to finance carrier account activity for program year 1987. This funding is available for obligation purposes for a three-year period. Reimbursable activity will not be accounted for in this fund source.
- 21 **OFFICE OF INSPECTOR GENERAL (OIG), PERSONNEL AND RELATED SERVICES** - Pursuant to the Inspector General Act of 1988, Public Law 100-504 and the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, this fund source was established for the OIG for all personnel services and related compensation and benefits, including regular salaries, overtime, holiday pay, night work differential, premium pay post differential and cost of living allowances, lump-sum leave payments, etc., as well as related personnel benefits such as uniform allowances, suggestion awards, and the employer's share of FICA, retirement, life insurance, health insurance and the Thrift Savings Program, as well as benefits for former personnel, severance pay, "buyout" payments, and pay of personnel detailed to NASA.
- NOTE: Fund Source 21 contains all elements of cost related to object class codes 11, 12, 13, 14, 15, 16, and 17; 2214, 2538, and 2591 pertaining to transportation and storage of household effects; and the portions of 2527, 2529, 2537, 2538, 2539, and 2596 associated with the costs of providing training and obtaining security or EEO investigations for civil servants.
- It also includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees; reimbursement to the Office of Personnel Management for security investigations; and payments to other agencies and non-Government institutions for personnel training. FS-21 charges are financed by the OIG appropriation.
- 22 **OFFICE OF INSPECTOR GENERAL (OIG), LIMITATION TRAVEL** - Pursuant to the Inspector General Act of 1988, Public Law 100-504 and the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies



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Appropriations Act, this fund source was established to include all transportation, per diem and related costs for employee travel. Also includes reimbursement for local transportation as well as taxi fares, rentals of all passenger-carrying motor vehicles not associated with temporary duty travel (includes payments to non-U.S. Government sources only, i.e., charges to OCC 2142 without an 11-zone punch), and travel of non-NASA employees. FS-22 charges are financed by the OIG appropriation.

- 23 **OFFICE OF THE INSPECTOR GENERAL (OIG), OPERATION OF CENTER** - Pursuant to the Inspector General Act of 1988, Public Law 100-504 and the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, this fund source was established for the Office of Inspector General to include all nonprogram-oriented activity costs (other than personnel and related services and limitation travel), which are general and administrative in nature and are required to operate a Center regardless of the programs and projects that are being carried out. Includes payments to interagency motor pools, i.e., charges to OCC 2142 with an 11-zone punch. FS-23 charges are financed by the OIG appropriation.
- 24 **REPAIR OF FACILITIES AT VARIOUS LOCATIONS, NOT IN EXCESS OF \$1,000,000 PER PROJECT AND CORRESPONDING REIMBURSABLE PROJECTS REGARDLESS OF DOLLAR VALUE - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80-/-0107).**
- 25 **REHABILITATION AND MODIFICATION OF FACILITIES AT VARIOUS LOCATIONS NOT IN EXCESS OF \$1,000,000 PER PROJECT AND CORRESPONDING REIMBURSABLE PROJECTS REGARDLESS OF DOLLAR VALUE - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80-/-0107).**
- 26 **FINAL DESIGN NOT OTHERWISE PROVIDED FOR FACILITY PLANNING AND DESIGN - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80-/-0107).**
- 27 **MINOR CONSTRUCTION OF NEW FACILITIES AND ADDITIONS TO EXISTING FACILITIES AT VARIOUS LOCATIONS, NOT IN EXCESS OF \$750,000 PER PROJECT AND CORRESPONDING REIMBURSABLE PROJECTS REGARDLESS OF DOLLAR VALUE - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80-/-0107).**



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- 28 **PRELIMINARY DESIGN NOT OTHERWISE PROVIDED FOR FACILITY PLANNING AND DESIGN - CONSTRUCTION OF FACILITIES APPROPRIATION MULTIYEAR FUNDS ONLY (80-/-0107).**
- 29 **SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATION (80_/_0110), TWO-YEAR FUNDING -** Comprised of NASA program activity, funded by New Obligational Authority (NOA) under the SAT appropriation (805/60110) for PY 1995 and subsequent program years, associated with Aeronautical Research and Technology, Advanced Concepts and Technology, Life and Microgravity Sciences and Applications, Mission to Planet Earth, Mission Communications Services, Launch Services, Academic Programs, and Space Science. Includes research, production, operations, services and the purchase, hire, maintenance, and operation of other than administrative aircraft. Includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to finance carrier account activity for program year 1995 and subsequent. This funding is available for obligation purposes for a two-year period.
- 30 **SCIENCE, AERONAUTICS AND TECHNOLOGY APPROPRIATION (80X0110), CONSTRUCTION OF FACILITIES PROGRAM, DISCRETE PROJECT FUNDING-PROGRAM YEAR 1995 AND SUBSEQUENT.** Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 34 **HUMAN SPACE FLIGHT (HSF) APPROPRIATION (80_/_0111), TWO-YEAR FUNDING -** Comprised of NASA program activity, funded under the two-year HSF appropriation for PY 1995 and subsequent, associated with Space Station, Russian Cooperation, Space Shuttle, and Payload Utilization and Operations. Includes research, production, operations, services and the purchase, hire, maintenance, and operation of other than administrative aircraft. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This appropriation/FS may be used to finance carrier account activity for program year 1995 and subsequent. This funding is available for obligation purposes for a two-year period.



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- 35 **HUMAN SPACE FLIGHT PROGRAM APPROPRIATION (80X0111), CONSTRUCTION OF FACILITIES PROGRAM, DISCRETE PROJECT FUNDING - PROGRAM YEAR 1995 AND SUBSEQUENT** - Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 36 **MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, MINOR REPAIRS AT VARIOUS LOCATIONS, PROGRAM YEAR 1995 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Repair of facilities at various locations not in excess of \$1,000,000 per project. Funding is available for obligation purposes for three-years.
- 37 **MISSION SUPPORT PROGRAM APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, MINOR REHABILITATION AND MODIFICATION AT VARIOUS LOCATIONS, PROGRAM YEAR 1995 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Rehabilitation and Modification of facilities at various locations not in excess of \$1,000,000 per project. Funding is available for obligation purposes for three-years.
- 38 **MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, FINAL DESIGN FOR FACILITY PLANNING AND DESIGN (FP&D), PROGRAM YEAR 1995 AND SUBSEQUENT ,INCLUDES THREE-YEAR FUNDS ONLY** - Final Design not otherwise provided for facility planning and design. Funding is available for obligation purposes for three-years.
- 39 **MISSION SUPPORT APPROPRIATION (80/_/0112), CONSTRUCTION OF FACILITIES PROGRAM, MINOR CONSTRUCTION AND ADDITIONS AT VARIOUS LOCATIONS, PROGRAM YEAR 1995 AND SUBSEQUENT, INCLUDES THREE-YEAR FUNDS ONLY** - Minor Construction of new facilities and additions to facilities at various locations, not in excess of \$750,000 per project. Funding is available for obligation purposes for three-years.



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- 40 **MISSION SUPPORT APPROPRIATION (80_/_0112), CONSTRUCTION OF FACILITIES PROGRAM, PRELIMINARY DESIGN FOR FACILITY PLANNING AND DESIGN, PROGRAM YEAR 1995 AND SUBSEQUENT INCLUDES THREE-YEAR FUNDS ONLY** - Preliminary Design not otherwise provided for facility planning and design. Funding is available for obligation purposes for three-years.
- 41 **MISSION SUPPORT (MS) APPROPRIATION (80_0112), RESEARCH AND PROGRAM MANAGEMENT (R&PM) PROGRAM, PERSONNEL AND RELATED SERVICES, PROGRAM YEAR 1995 AND SUBSEQUENT** - All personnel services and related compensation and benefits, including regular salaries, overtime, holiday pay, night work differential, premium pay post differential and cost of living allowances, lump-sum leave payments, etc., as well as related personnel benefits such as uniform allowances, suggestion awards, and the employer's share of FICA, retirement, life insurance and health insurance, as well as benefits for former personnel, severance pay and pay of personnel detailed to NASA. It also includes the subsidized commuting program, shipment and/or storage of household goods for transferred employees, and reimbursement to the Office of Personnel Management for security investigations, and payments to other agencies and non-Government institutions for personnel training. Funding for FS 41 is available for obligation purposes for one-year period.

NOTE: Fund Source 41 contains all elements of costs related to object class codes 11, 12, 13, 14, 15, 16, and 17; 2214, 2538, and 2571 pertaining to transportation and storage of household effects; and the portions of 2527, 2537, 2538, 2539 and 2596 associated with the costs of providing training, obtaining security or EEO investigations and federal employment information and related services for civil servants.

Title V, (General Provisions) Section 509, of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, imposes the restriction that personnel compensation and benefits (OCC 11, 12, 13, 14, 15, 16 and 17) cannot be utilized for other object class purposes without the approval of the Appropriations Committees. The 506A Resources Authority Warrants, and 504 Allotment Authorizations, will reflect this restriction. These amounts shall not be utilized for other purposes without prior approval of Headquarters. The provisions of the Act are only applicable to NASA direct funds.



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- 42 **MISSION SUPPORT (MS) APPROPRIATION (80_0112), RESEARCH AND PROGRAM MANAGEMENT (R&PM) PROGRAM, LIMITATION TRAVEL, PROGRAM YEAR 1995 AND SUBSEQUENT** - Contains all transportation, per diem and related costs for employee travel. Also includes reimbursement for local transportation as well as taxi fares, rentals of passenger-carrying motor vehicles not associated with temporary duty travel (includes payments to non-U.S. Government sources only, i.e., charges to OCC 2142 without an 11-zone punch), and travel of non-NASA employees. Funding for FS 42 is available for obligation purposes for a one-year period.
- NOTE: Fund Source 42 contains all elements of cost related to the NASA limitation on travel and transportation of persons contained in Title V (General Provisions), Section 501 of the Departments of Veterans Affairs and Housing and Urban Development, and Independent Agencies Appropriations Act, i.e., object class code 21XX, except payments to interagency motor pools since they were separately set forth in the budget schedules. The provisions of the Act are only applicable to NASA direct funds.
- 43 **MISSION SUPPORT (MS) APPROPRIATION (80/_0112), RESEARCH AND PROGRAM MANAGEMENT (R&PM) PROGRAM, RESEARCH OPERATIONS SUPPORT (ROS), PROGRAM YEAR 1995 AND SUBSEQUENT, INCLUDES TWO-YEAR FUNDS ONLY** - All program year 95 and subsequent nonprogram-oriented activity costs (other than personnel and related services and limitation travel) such as lease, hire, maintenance and operation of administrative aircraft; purchase and hire of passenger motor vehicles; and maintenance and repair of real and personal property, and not in excess of \$200,000 per project for construction of new facilities and additions to existing facilities, repairs, and rehabilitation and modification of facilities. Includes payments to interagency motor pools, i.e., charges to OCC 2142 with an 11-zone punch. Funding for FS 43 is available for obligation purposes for two-years.
- 44 **MISSION SUPPORT (MS) APPROPRIATION (80X0112), CONSTRUCTION OF FACILITIES PROGRAM, DISCRETE PROJECTS, PROGRAM YEAR 1995 AND SUBSEQUENT** - Discrete project funding (except facility planning and design not otherwise provided for, repair, rehabilitation and modification, minor construction and environmental compliance, and restoration projects). Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.



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- 45 **MISSION SUPPORT APPROPRIATION (80X0112), CONSTRUCTION OF FACILITIES PROGRAM, FINAL DESIGN, PROGRAM YEAR 1995 AND SUBSEQUENT** - Final design not otherwise provided for environmental compliance and restoration. Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 46 **MISSION SUPPORT APPROPRIATION (80X0112), CONSTRUCTION OF FACILITIES PROGRAM, ENVIRONMENTAL COMPLIANCE, OTHER THAN DESIGN-VARIOUS LOCATIONS, PROGRAM YEAR 1995 AND SUBSEQUENT** - Environmental compliance. Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 47 **MISSION SUPPORT APPROPRIATION (80X0112), CONSTRUCTION OF FACILITIES PROGRAM, PRELIMINARY DESIGN, PROGRAM YEAR 1995 AND SUBSEQUENT** - Preliminary Design not otherwise provided for environmental compliance and restoration. Funding is available for initial obligation purposes up to three years; however, upon the incurrence of such initial obligation for an approved project, the project funding shall remain available until expended.
- 48 **MISSION SUPPORT APPROPRIATION (80/_/_O112), PROGRAMMATIC ACTIVITY FOR SAFETY RELIABILITY AND QUALITY ASSURANCE (SR&QA) AND SPACE COMMUNICATION, PROGRAM YEAR 1995 AND SUBSEQUENT** - Programmatic activity for Safety, Reliability & Quality Assurance, and Space Communication Services. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. This fund source may be used to finance carrier account activity for program year 1995 and subsequent. This funding is available for obligation purposes for a two-year period.



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- 49 **UNANTICIPATED DISASTER NEEDS** - Comprised of NASA program activity associated with research, development, operations, services, minor construction, maintenance, repair, rehabilitation and modification of real and personal property; and purchase, hire, maintenance, and operation of other than administrative aircraft, necessary for the conduct and support of aeronautical and space research and development activities. Also includes program support charges that are identified to projects through approved distribution techniques and direct functional charges. FS-49 charges are financed by the 80X0108-94 appropriation.
- 50 **SCIENCE, AERONAUTICS AND TECHNOLOGY (SAT) APPROPRIATION (80_0110), SPACE ACCESS AND TECHNOLOGY, ADVANCED SPACE TRANSPORTATION** - Funding for this program was provided by the transfer of funds to NASA from the Department of Defense (DOD) account 974/50400 pursuant of to authority contained in Public Law 103-335, 108 STATUE 2645. These funds will be used for Single-Stage-to-Orbit research and development at Phillips Laboratory, Albuquerque, New Mexico, to support NASA led construction of an Advanced Technology Demonstrator X vehicle, and to finish the original flight test program of the DC-X1 test vehicle. This funding is available for one year only.
- 51 **NATIONAL AERONAUTICAL FACILITIES (NAF) APPROPRIATION (80_/_0113)** - Public Law 103-327 authorized the construction of new national wind tunnel facilities. Subsequently, NASA obtained approval to use funds for improving productivity of existing wind tunnel facilities and advancing the state of the art in aeronautics test and data acquisition technology.
- OT **Trust Fund Accounts** - Accounts used by NASA are 80X8550, Endeavor Teacher Fellowship Trust Fund; 80X8978, Science, Space and Technology Education Trust Fund; and 80X8980, Gifts and Donations, National Aeronautics and Space Administration.

9121-57 OBJECT CLASS STRUCTURE - CONCEPT

This is a 4-digit field established to classify financial transactions by object class code for accounting and budgeting purposes. The first 2 digits will uniformly identify the classifications prescribed by the Office of Management and Budget (OMB). The last 2 digits will further subdivide the codes to the detail level required for either OMB or NASA Headquarters reporting. See FMM Appendix 9121-57A.

All transactions resulting in a payment to another U.S. Government agency will be reported under the appropriate 4-digit object class code together with an 11-zone punch over the low order position of the field in order to meet the requirements of TFM, Volume I, Part 2, Chapter 4400.



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The object class codes for the Travel and Transportation of Persons, 21XX, can also be utilized for summarizing data by "OMB Travel Purpose" categorizations. The OMB Travel Purpose is listed after the description of each 21XX object class. See FMM Appendix 9720-5A for the application of this coding on Travel Authorizations, i.e., NASA Forms 372 and 386.



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9121-52A CODING FOR FUNCTIONAL MANAGEMENT FUNCTIONS

CODES			DESCRIPTION OF FUNCTIONS
10	XX	XX	<u>MANAGEMENT AND OPERATIONS</u>
10	01	XX	<u>Center Management and Staff Functions</u> The cost of basic support services provided to Center Management and Staff Functions for PY 93 & subsequent will be Research Operations Support (ROS) funded. All other cost associated with these support service activities, i.e., program related will be funded by the benefitting program(s).
10	01	01	<u>Center Management</u> Activities relating to the general management (including planning and programming) of a NASA installation as an institution including its internal operation and external relationships to ensure effective accomplishment of mission objectives and adherence to Agencywide program, policies and procedures. For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs. For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding. NOTE: XX means that this is a high level code and should not be used for reporting in the FACS system. The lowest level code should be used for FACS.
10	01	02	<u>General and Patent Legal Services</u> Activities pertaining to the rendering of legal advice and services to key officials of NASA organizational elements. Activities related to patents of the legal, scientific and technical nature are also a responsibility of the legal staff.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 03

Personnel

Personnel management activities including determination of grade structure position classification, survey of compensation rates, recruitment and examination, training and career development, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 04

Management Engineering and Analysis

Activities pertaining to the analysis and evaluation of existing and proposed internal organizations and alignment of the organizational framework. Also covers the planning and conducting of studies.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.



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10 01 05

Procurement

Administration of activities including purchasing, contract negotiation, pricing policies and techniques, contract management, control of U.S. Government property in possession of contractors, small business program, acquisition, construction and use of industrial facilities, and other matters relating to procurement and industry relations.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 06

Programming and Budgeting

Activities including the formulation, presentation and execution of budgetary resource requirements for technical aerospace and administrative support programs. The programming and budgeting phases may comprise planning, development and review of budget estimates to support plans and operations; preparation of budget justification and presentation, and administration and control of apportionment, allocations, allotments, obligations and expenditures and major reprogramming and funds adjustments.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 01 07

Financial Management



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Includes the planning, development, implementation and monitoring of comprehensive systems to meet the financial information requirements of internal management; and to satisfy applicable laws, regulations and requirements imposed by external agencies such as Office of Management and Budget, Treasury, Office of Personnel Management, and the General Accounting Office. Specifically, controls and procedures must be utilized to assure; appropriation fund control, proper use of authorized funds, the collection of monies due the U.S. Government, the reporting of accurate cost data and financial control over assets.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 01 08

Other Staff Functions

Activities relating to the general overall aspects, responsibilities and assignments of the various staff functions, including Equal Employment Opportunity and Civil Rights Activities, to ensure effective accomplishment of mission objectives and adherence to agencywide program, policies, and procedures.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 01 09

Management of Multiple Functions



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This entails all activities relevant to those assigned staff functions to assure sound and effective management principles and procedures to ensure the meeting of objectives and goals and the effective and timely accomplishment of stated assignments and programs, includes supervisory and management functions at the directorate level.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 02 00

Program and Project Management

Those civil service activities involved in exercising program and project management at Installation level to carry out responsibilities assigned to the respective Installation program(s).

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 03 XX

Telecommunication Services

The cost of basic Telecommunication Services, except for the initial outfitting of program related building, for PY 93 & subsequent will be ROS funded. All other Telecommunication Services cost, i.e., program related will be funded by the benefitting program(s).

10 03 01

Local Telephone Service

Includes all costs associated with the provision of general telephone service whether leased or U.S. Government owned. Also includes the cost of telephone operators, preparation of the telephone directory and general clerical responsibilities.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 03 02

Long Distance Service

Includes the cost of all services associated with the Federal Telecommunications System (FTS) Wide Area Telephone Service (WATS) message rate service, private line service (tie-lines or foreign exchange), and commercial long distance.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 03 03

Communications Message Center

Includes all costs relative to the operation of the installations classified or unclassified record communications facility which includes leased or U.S. Government-owned teletype, facsimile, cryptographic and message processor equipment. Also for Telex, TWX, telegrams, mailgrams, the Advanced Record System (ARS).

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



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For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 03 04

Data Telecommunications Systems

Includes costs of all facilities (such as PSCN), services, and equipment that are primarily associated with the transmission of data (e.g., switches, multiplexers, terminals, modems, front-end telecommunications processors, etc.) rather than with the manipulations of data.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

10 03 06

Intra-Installation Telecommunications

Includes the cost of all services, facilities and equipment and the operational maintenance thereof. Includes self-contained systems such as public address, intercommunication systems, emergency warning, utilities monitoring, radiation detection, environmental monitoring systems, fixed/mobile/portable radio services whether leased or U.S. Government owned. (Excludes Intra Center Data Transmission Systems which are found in 10-03-08.)

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 03 07

Operational Telecommunications Voice, Audio and Video Distribution and Technical Control Systems



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Includes all costs for circuits, facilities, equipment, operational and maintenance dedicated to provide mission-oriented support to experimental work, simulations, static testing, breadboard checkouts, countdown and related launch operations, mission control centers, and crises emergency operations.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

10 03 08

Operational Data Telecommunications Systems

Includes costs of all circuits, facilities, service, software and equipment that are primarily associated with the transfer of data rather than the manipulation of data dedicated to provide mission-oriented support to experimental work, simulations, static testing, breadboard checkouts, countdown and related launch operations, mission control centers, and crises emergency operations.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

10 03 09

Radio Frequency Assignment and Allocation

Includes all telecommunications facilities, services, and equipment for radio frequency assignment, allocation, coordination range support, electromagnetic interference, and protection for radio stations (uplink & downlink types) belonging to and operated by NASA.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

10 03 10

Administrative and Management Telecommunications Service

Includes civil service & travel costs of operating Telecommunications Systems, not classified elsewhere in Function 10-03.



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For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 04 XX

Transportation Services

The cost of basic Transportation Services, i.e., taxi, bus and general motor pool services for PY 93 & subsequent will be ROS funded. All other cost associated with these support service activities, i.e., program related will be funded by the benefitting program(s).

10 04 01

General Purpose Motor Vehicle (Motor Pool) Operations

Includes all costs relating to the operation of motor pools involved in the transportation of persons and cargo. These costs will include supervisor personnel directly assigned to this operation, drivers on a full-time basis, including civil service, contractors, and GSA; fuel, maintenance, repairs and materials costs; and off-site contract maintenance, accident costs, and rental or lease costs.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 04 02

General Purpose Mobile Equipment Operations

Includes general purpose mobile equipment which are items of equipment designed or modified for special use such as trucks with permanently mounted equipment, road graders, and bulldozers. This also includes equipment operation and rental costs. These costs will include equipment operators on a full-time basis, civil service and contractors, fuel, maintenance, repair and material costs, off-site contract maintenance and rental and lease costs.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

10 04 03

General Traffic Management Operations

Includes the cost of transportation for packing, packaging, crating, hauling and drayage, administrative and technical monitoring and control over transportation of non-project unique items by commercial carriers, rail and marine operations, rental and lease of vehicles not costed elsewhere. Also includes the cost of transportation by commercial carriers or other U.S. Government agencies, including special mission airlifts, and others. Does not include the costs of NASA aircraft used for transportation.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

10 04 09

Administration and Management of Transportation Services

Includes civil service and travel costs of operating transportation services not otherwise classifiable in function 10-04.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.



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10 05 XX

Aircraft Operations

The operations cost of the Administrative Aircraft for PY 93 & subsequent will be ROS funded. All other aircraft service cost, i.e., program related will be funded by the benefitting program(s).

10 05 01

Administrative Aircraft

Includes all costs for equipment, maintenance, supplies and materials not included in function 10-08-07, operations, etc., for aircraft used primarily for transporting NASA personnel and cargo.

Aircraft identified within this category shall be consistent with the latest NASA Aircraft Inventory.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 05 02

Program Support Aircraft

Includes all costs for equipment, maintenance, supplies and materials not included in function 10-08-07, operations, etc., for aircraft used primarily for direct support of NASA programs and projects, including but not limited to, such activities as pilot proficiency, astronaut spaceflight readiness training, special-purpose cargo airlift, range surveillance, chase, and support of tracking and other remotely located sites.

Aircraft identified within this category shall be consistent with the latest NASA Aircraft Inventory.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

10 05 03

Research Aircraft



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Includes all costs for equipment, maintenance, supplies and materials not included in function 10-08-07, operations, etc., for aircraft used primarily for research and development in aeronautics, applications, atmospheric and space-oriented programs.

Aircraft identified within this category shall be consistent with the latest NASA Aircraft Inventory.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

10 05 09

Administration and Management of Aircraft Operations

Includes civil service and travel costs of operating NASA aircraft not otherwise classifiable in function 10-05.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 06 XX

Medical Services

The cost of basic Medical Services provided to all employees through preventive medical programs and dispensary services for PY 93 & subsequent will be ROS funded. All other medical service cost, i.e., program related, e.g., astronaut medical care will be funded by the benefitting program(s).

10 06 01

Occupational and Environmental Health

Includes provisions for sick call; emergency treatment; job related medical surveillance examinations and certifications; voluntary health maintenance examinations and screening tests; physical fitness programs; immunizations; an Employee Assistance Program; and the recognition, evaluation, and control of occupational health hazards or stresses involving industrial hygiene, radiological health, potable water, food sanitation, hazardous wastes, and pesticides.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 06 09

Administration and Management of Medical Service

Includes civil service and travel costs of the operation of medical and environmental services not classifiable otherwise in function 10-06.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 07 XX

Printing and Reproduction Services

The cost of all Printing and Reproduction Services in support of the administrative staff requirements for PY 93 & subsequent will be ROS funded. All other service requirements cost, i.e., program related will be funded by the benefitting program(s).

10 07 01

Printing

Costs for printing services, whether contracted GPO services or commercial services. This includes collating, binding and other related printing services as performed.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.



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10 07 02

Reproduction

All costs related to reproduction such as xerox, copy setup for reproduction, collating, binding and other related reproduction services.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

10 07 09

Administration and Management of Printing and Reproduction Services

Includes civil service and travel costs of printing and reproduction services not otherwise classifiable in function 10-07.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 08 XX

Installation Support Services

The cost of basic centrally managed Installation Support Services, for PY 93 & subsequent will be ROS funded. All other required service cost, i.e., program related will be funded by the benefitting program(s).

10 08 01

Mail Service

All costs related to the internal mail distribution activities and postage related to mail, envelopes, packages, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



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For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 08 02

Supply Management

Activities relevant to the operations of supply management and also to include contractor or in-house tasks as performed.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 08 03

Other General and Administrative Support Services

Activities of minor costs not reportable elsewhere, but of such nature to be considered functionally; such as, consultants and experts, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 08 04

Lease of General and Administrative Equipment

General and administrative costs for the lease of small, minor costs equipment not reported elsewhere as a distinct function.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 08 05

Maintenance of General and Administrative Administrative Equipment

Includes all minor costs of maintenance of equipment not reported in another function and maintenance of small value equipment items.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

10 08 06

General and Administrative Equipment Acquisition

The purchasing costs of small value items, of minor expense and not reportable in other functions.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.



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10 08 07

General and Administrative Office Supplies, Furniture and Equipment

Includes costs identified as office materials, furniture or furnishings, fixtures, and equipment that support civil service personnel.

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

10 08 09

Administration and Management of Installation Support Services

Includes civil service costs of Installation support services not otherwise classifiable in function 10-08.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 09 00

Other Civil Service Costs

Includes costs related to paid leave, holidays, personnel benefits, severance pay, awards, unemployment compensation, and entitlements related to travel cost.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

10 10 00

Environmental Studies

The cost of all Environmental Studies on or related to Administrative buildings for PY 93 & subsequent will be ROS funded. All other studies/impact statement cost, i.e., program related will be funded by the benefitting program(s).



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Includes the cost of professional environmental services associated with air assessments, asbestos surveys, site inspections, risk assessments, remedial investigations, feasibility studies, closure plans, waste minimization studies, wastewater system studies, environmental audits, environmental resource documents, environmental impact statements and related design and environmental studies.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 XX XX **FACILITIES SERVICES**

20 01 00 **Rental of Real Property**

The cost of all Rental of Real Property predominantly in support of Administrative staff for PY 93 & subsequent will be ROS funded. All other Rental of Real Property cost, i.e., program related will be funded by the benefitting program(s).

Includes the on or near-site lease and rental costs of land, trailers, permits, buildings, and easements where NASA is the lessee.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 02 XX **Facilities Management**



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The cost of all Facilities Management support service activities, both Non-Facilities Maintenance related and Facilities Maintenance related, on or related to Administrative buildings for PY 93 & subsequent will be ROS funded. All other support service activities cost, i.e., program related will be funded by the benefitting program(s).

20 02 01

Facilities Management - Non-Facilities Maintenance Related

The costs, below directorate level, of general management, supervision, administration, planning and other activities of a related general nature (excluding any facilities maintenance related activities). Also includes civil service salaries and other in-house costs related to C of F construction projects.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 02 02

Facilities Management - Facilities Maintenance Related

The costs, below directorate level, of facilities maintenance management, supervision, administration, planning and other activities of a facilities maintenance related nature (other than actual direct facilities maintenance labor).

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.



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20 03 XX

Facilities Design and Engineering

The cost of all Facilities Design and Engineering - General support service activities, on or related to administrative buildings for PY 93 & subsequent will be ROS funded. All other general support service activities cost, i.e., program related will be funded by the benefitting program(s).

20 03 01

Facilities Design and Engineering - General

Includes the costs of activities (excluding those costs provided through C of F sources) involved in accomplishing feasibility studies, development of criteria, project design, construction supervision, inspection, and other activities of related facilities engineering functions for buildings identified as administrative, general, or support.

Costs will be assigned to this subfunction for buildings and structures identified in subfunction 20-04-01.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 03 21

Facilities Design and Engineering - Project Unique

Includes the costs in support of Project Unique activities (excluding those costs provided through C of F sources) involved in accomplishing feasibility studies, development of criteria, project design, construction supervision, inspection, and other activities of related facilities engineering functions for buildings identified as technical facilities.

Costs will be assigned to this subfunction for buildings and structures identified in subfunction 20-04-21.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.



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For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 04 XX

Facilities Maintenance

The cost of all Facilities Maintenance activities on or related to administrative buildings for PY 93 & subsequent will be ROS funded. All other maintenance cost, i.e., program related will be funded by the benefitting program(s).

The recurring day-to-day work required to preserve facilities (buildings, structures, grounds, utility systems, and collateral equipment) in such a condition that they may be used for their originally designated purpose over an intended service life. It includes the cost of labor, materials, and parts. Maintenance minimizes or corrects wear and tear and thereby forestalls major repairs (Facilities Maintenance does not include work on noncollateral equipment).

Maintenance vs. Repair

Repair (up to \$200,000) is a subset of the broad classification of "Facilities Maintenance". However, actual maintenance differs from repair in that maintenance is performing work on a facility which is operable, i.e., "fixing something that isn't broken". Repair is performing work on a facility that is not operable, i.e., "fixing something that is broken."

Facilities Maintenance includes all the below elements. However for reporting purposes, Facilities Maintenance will be reflected in functional series 20-05-XX for elements identified as Repairs, Trouble Calls, or Service Requests.

Preventive Maintenance (PM) - Any dollar amount

Predictive Testing & Inspection (PT&I - subset of PM)
- Any dollar amount

Grounds Care - Any dollar amount

Programmed Maintenance (PGM) - Any dollar amount

Repair - Up to \$200,000 - (Repair shall be costed under Routine Facilities Work functional codes 20 05 04, 20 05 24, or 20 05 26.)

Trouble Calls (TC - subset of Repair) - Up to \$200,000

Replacement of Obsolete Items (ROI) - Up to \$200,000



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Service Requests - Up to \$200,000 - (Services Requests shall be coded under Routine Facilities Work functional codes 20 05 01, 20 05 21, or 20 05 22.)

NOTE: See the 20 09 XX series for the costing of maintenance performed on non-collateral facilities related equipment. See the 10 04 XX series for the costing of government or contractor provided mobile equipment (other than grass cutting equipment).

20 04 01

Support Facilities - (Institutional)

Includes the costs of labor (civil service or contract), materials, supplies, and parts expended in maintenance of the support buildings and structures included in the NASA Real Property Accountability System (NMI 8800.1G).

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Land vehicle fuel storage and dispensing systems: 123, 126 (propane, etc.)

Flight training and simulation: 170

Medical facilities: 500

Administrative buildings and structures and commercial buildings: 610, 620, 690, 730

Trailers: 630

Family housing: 710

Community facilities: 730

Welfare/recreation facilities: 740, 750

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 04 02

Pavement and Roads - (Institutional)



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Includes the cost of labor (civil service or contract), materials, supplies, and parts expended in maintenance of all streets, sidewalks, steps (unattached to buildings), ditches, guardrails, bridges, culverts, parking lots, open storage areas, included in the NASA Real Property Accountability System (NMI 8800.1G), and street sweeping, pavement markings, traffic signs and signals, erection and removal of snow and wind fences, and snow removal.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Parking lots/open storage surfaces: 452

Roads, culverts, guardrails, bridges: 851, 852

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 04 03

Grounds - (Institutional)

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in exterior pest and weed control, maintenance of all grassy areas, shrubs, swamps and water holding areas (lakes, ponds, lagoons, canals), fences, walls, gates, as included in the NASA Real Property Accountability System (NMI 8800.1G).

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Fences, walls, gates: 872

Grounds care, grass cutting, landscaping, gardeners: 910, 920, 932



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Note: Included in this cost code is the cost of maintaining grounds care equipment such as mowers and tractors. See the 10 04 XX series for the costing of any other type of government or contractor provided mobile equipment.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 04 04

Industrial/Production/Manufacturing Facilities - (Institutional)

Includes the costs of labor (civil service or contract), materials, supplies, and parts expended in maintenance of the general support buildings and structures included in the NASA Real Property Accountability System (NMI 8800.1G).

The institutional buildings and structures include, but are not limited to, supply/warehousing, waterfront piers, locks, seawalls, dredging, railroads, switches, and public works shop facilities.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Marine fuel storage and dispensing system: 122

Waterfront piers, locks, seawalls, and

dredging: 150, 160

Public works shops: 219

Supply/warehousing: 410, 430, 440

Incinerator: 833

Railroads/switchgear: 860



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 04 05

Utility Distribution & Collection Systems - (Institutional)

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in maintenance of the utility distribution systems included in the NASA Real Property Accountability System (NMI 8800.1G).

Utility distribution & collection systems include, but are not limited to, steam lines, condensate return lines, water lines and storage tanks, electric distribution lines, substations, street lights, sanitary sewers, and pumping stations, closed storm drainage systems.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Electric distribution lines, substations, street lights: 812

Steam lines, condensate return lines, and steam pits: 822

Gas lines: 824

Sanitary sewer, storm sewer, and drainage: 831 (other than central plants), 832, 871

Water lines, storage tanks, and wells: 841, 842-12 (other than central plants and outside the plant 5 foot line), 843

Fire alarm system: 880

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



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For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

20 04 06

Bench Stock Materials and Other Items - (Institutional)

Includes the cost of bench stock materials, supplies, and parts expended in performing general maintenance work where those items are not directly chargeable to a single maintenance task under preceding cost codes.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct funding.

20 04 07

Launch and Payload Facilities - (Program Unique)

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in maintenance of the launch pads, shuttle and payload processing buildings, launch and mission control centers and mate/demate facilities included in the NASA Real Property Accountability System (NMI 8800.1G).

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Flight vehicle liquid fuel storage and dispensing systems: 126

Launch vehicle maintenance facilities: 212

Launch pads, shuttle and payload processing buildings, VAB, and crawlerways: 380

Propellant handling, SRB processing and storage: 421, 422, 423

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.



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For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 04 08

Aviation Facilities - (Program Unique)

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in maintenance of the runways, taxiways, run-up areas, aprons, airfield lighting, navigational aids, ILS (Instrument Landing Systems), hangars, related aircraft buildings and structures, and fuel dispensing facilities included in the NASA Real Property Accountability System (NMI 8800.1G).

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Runways, aprons, airfield lighting: 110, 136

Aircraft fuel storage and dispensing systems: 121

Hangers, related aircraft buildings and structures: 390

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 04 21

Research and Test Facilities - (Program Unique)

Includes the cost of labor (civil service or contract), materials, supplies, and parts expended in maintaining technical program buildings and structures included in the NASA Real Property Accountability System (NMI 8800.1G).

The research and test buildings and structures include, but are not limited to, liquified and/or high pressure air and technical gas piping, storage or distribution systems, vacuum/pressure storage vessels and piping, cryogenic systems, high pressure/high temperature generators/pumps and distribution systems, and air/gas dryers.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Applied research labs (Buildings only): 310



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R&D facilities other than buildings (neutral buoyancy):
320

Wind tunnel facilities: 330, 331

Rocket engine test stands: 340, 345, 350, 355

Other research and test facilities: 390 (other than aircraft hangars)

Gaseous storage facilities: 424, 890

Cryogenic storage facilities: 461

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 04 24

Industrial/Production/Manufacturing Facilities - (Program Unique)

Includes the cost of labor (civil service or contract), materials, supplies, and parts expended in maintaining technical program buildings and structures included in the NASA Real Property Accountability System (NMI 8800.1G).

The technical program buildings and structures include, but are not limited to, tracking facilities and antennas, model shops, and special fabrication or repair shops.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Antennas, tracking stations: 131, 132, 140, 141

Tooling fabrication, instrument calibration, model shops, and other production/manufacturing facilities: 220

Standby electrical generating facilities: 811

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 05 XX

R&D/SFCDC and R&PM/OIG Funded Facilities and Environmental Work



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The cost of all Funded Facilities and Environmental Work activities on or related to administrative buildings for PY 93 & subsequent will be ROS funded. All other cost associated with these categories of work, i.e., program related will be funded by the benefitting program(s).

The 20 05 XX series contains facilities repairs, modifications, minor construction, and additions (institutional, program unique, and unforeseen program unique), as well as environmental compliance and restoration work (institutional, program unique, and unforeseen program unique).

Repair vs. Maintenance

Repair (up to \$200,000) is a subset of the broad classification of "Facilities Maintenance". However, actual maintenance differs from repair in that maintenance is performing on a facility which is operable, i.e., "fixing something that isn't broken". Repair is performing work on a facility that is not operable, i.e., "fixing something that is broken".

For cost reporting purposes, the actual maintenance portion of "Facilities Maintenance" shall be reflected in functional series 20-04-XX. Facilities Repair shall be reported in this functional series (20-05-XX), as detailed below:

20 05 01

Routine Facilities Work - (Institutional)

Charges can only be for Institutional designated facilities. See NASA Facility Classification Codes under functions 20 04 XX and 20 06 07.

Service Requests (A new work requirement, not maintenance or repair):

Work not to exceed \$200,000

Modifications:

Work not to exceed \$200,000

Minor Construction and Additions:

Work not to exceed \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field installation and in support of institutional activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 05 03

Environmental Compliance and Restoration Work - (Institutional)

Environmental compliance and restoration in support of institutional requirements:

Charges can only be for Institutional designated facilities. See NASA Facility Classification Codes under functions 20 04 XX and 20 06 07.

Work not to exceed \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field installation and in support of institutional activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct funding.

20 05 04

Routine Facilities Work - (Institutional Repair)

Charges can only be for Institutional designated facilities. See NASA Facility Classification Codes under functions 20 04 XX and 20 06 07.

Repair (Includes Trouble Calls):

Work not to exceed \$200,000



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Note: Encompasses that span of facility project work carried out under the approval of the field installation and in support of institutional activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 05 21

Routine Facilities Work - (Program Unique)

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Services Requests (A new work requirement, not maintenance or repair):

Work not to exceed \$200,000

Modifications:

Work not to exceed \$200,000

Minor Construction and Additions in support of programs:

Work not to excess of \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field installation and in support of technical program activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.



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20 05 22

Minor Facility Projects - (Unforeseen Program Unique Needs)

Minor Construction and Additions, Rehabilitation, and Modifications in support of Program Unique requirements:

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Unforeseen Programmatic Needs:

Work in excess of \$200,000 but not to exceed \$750,000

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 05 23

Environmental Compliance and Restoration Work - (Program Unique)

Environmental Compliance and Restoration in support of Program Unique requirements:

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions

20 04 XX.

Work not to exceed \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field installation and in support of technical program activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 05 24

Routine Facilities Work - (Program Unique Repair)

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.



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Repair (Includes Trouble Calls):

Work not to exceed \$200,000

Note: Encompasses that span of facility project work carried out under the approval of the field installation and in support of technical program activities. For those projects estimated to cost \$50,000 or more, NASA Form 1509 documentation is required.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 05 25

Environmental Compliance and Restoration Work

Environmental Compliance and Restoration in support of Program Unique requirements:

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Unforeseen Programmatic Needs:

Work in excess of \$200,000 but not to exceed \$750,000

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 05 26

Minor Facilities Projects - (Unforeseen Program Unique Repair Needs)

Repairs in support of Program Unique requirements

Charges can only be for Program Unique designated facilities. See NASA Facility Classification Code under functions 20 04 XX.

Unforeseen Programmatic Needs:

Work in excess of \$200,000 but not to exceed \$750,000

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.



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20 06 XX

Utilities

The cost of all Utilities (including operations and maintenance of utilities related facilities) in support of designated administrative buildings for PY 93 & subsequent will be ROS funded. All other cost, i.e., program related will be funded by the benefitting program(s). To determine facility utilization algorithms: metering, engineering load estimates, square footage occupied, and/or commodity delivery history will be used as the basis to ensure equitable allocation(s).

Includes labor, material, and supply costs incurred in the provisions of utility services, including in-house generation as well as purchased services, and also includes plant operator maintenance costs.

20 06 01

Water

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 02

Sewage

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 03

Electricity

Purchased and self-generated electrical power used at a field Installation.



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For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 04

Natural Gas

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 05

Fuel Oil

For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct funding.

20 06 06

Other Energy Sources

Coal, steam, propane, etc. - purchased and self-generated.
For PY 94 & Prior: To be funded by FS 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 23, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct



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20 06 07

Central Utility Plant Operations & Maintenance - (Institutional)

Includes the cost of labor (civil service or contract), materials, supplies and parts expended in the operation of and plant operation maintenance of institutional central utility plants included in the NASA Real Property Accountability System (NMI 8800.1G).

Central utility plant systems include, but are not limited to, the collateral equipment inside the building itself such as: steam lines, condensate return lines, water lines and storage tanks, and pumping stations. Also included are attendant utility services such as the operation and maintenance of central automated utility control systems.

This includes those facilities with a NASA Facility Classification Code (first three digits) of:

Central sewage treatment plant: 831

Central heating plant: 821, 823

Central chilled water plant: 842-12 (see note below)

Note: This cost code shall not be used for any work outside of the 5 foot line of the plant, for any facilities maintenance to the structure of the plant itself, or for any other work other than plant operator maintenance to the central utility plant.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct

20 07 XX

Custodial Services

The cost of basic Custodial Services for PY 93 & subsequent will be ROS funded. All other janitorial service cost, i.e., program related, e.g., special clean rooms will be funded by the benefitting program(s).

20 07 01

Janitorial Services



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Includes costs involved in dusting, sweeping, cleaning, window washing, trash collection (including hauling and disposal fees to dumps, area incinerators, or land sites), within a multiple program building to a single collection point, pest control, and any special efforts required in clean rooms and special purpose areas.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct

20 08 XX

Operation of Facilities

20 08 01

Operation of Facilities (other than shops)

Includes the costs of operations of research apparatus and technical facilities operated in support of a field installation's research activities, including operator maintenance costs. (Technical facilities are listed in the NASA Technical Facilities Catalog (NHB 8800.5A).) Costs of operation of utility plants, process equipment, and construction equipment are not included in this activity.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 08 02

Operation of On-Site Shops - (Program Unique)

Includes labor, materials, and supply costs such as bench stock, expended in the operation of multi-program and research support shops, (e.g., model shops, and machine shops, etc.), and other shops which are primarily dedicated to the support of operations of facilities found under cost code 20 08 01.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.



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For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 09 XX **Facilities Related Services and Non-collateral Equipment**

The cost of basic Facilities Related Services (including Non-Collateral Equipment acquisitions, maintenance and/or replacement) for PY 93 & subsequent will be ROS funded. All other Facilities Related Services cost, i.e., program related, e.g., launch and landing fire protection and security will be funded by the benefitting program(s).

20 09 01 **Facilities-Related Non-collateral Equipment Acquisitions - (Institutional)**

Acquisition of new and previously not existing general, non-collateral but facility-related equipment not more properly included in any other function.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

20 09 02 **Security**

Includes costs for in-house operations, travel, supplies and equipment, and contractual service incurred in providing for the protection of NASA facilities, property, and classified information, including control of classified information, establishment and control of restricted areas, control of visits and visitors, issuance of identification media, and promotion of employee security awareness.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.



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For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct

20 09 03

Fire Protection

Includes fire protection activity designed to protect personnel (NASA and NASA contractor), property, supplies, and equipment, and to identify and eliminate or control hazards.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct

20 09 04

Facilities-Related Maintenance and Replacement of Non-collateral Equipment - (Institutional)

Maintenance, modification, and replacement of general, non-collateral but facility-related equipment not more properly included in any other function.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct

20 09 21

Facilities-Related Non-collateral Equipment Acquisitions - (Program Unique)



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Acquisition of new and previously not existing multi-program research, non-collateral but facility-related equipment not more properly included in any other function.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

20 09 24

Facilities-Related Maintenance and Replacement of Non-collateral Equipment - (Program Unique)

Maintenance, modification and replacement of multi-program research, non-collateral but facility-related equipment not more properly included in any other function.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 XX XX **TECHNICAL SERVICES**

30 01 00 **Administration and Management of Technical Services**

Includes civil service and travel costs of the management of technical services not classifiable elsewhere in function 30.

For PY 94 & Prior: To be funded by R&PM FS 1 and 2 and OIG FS 21 and 22.

For PY 95 & Subsequent: To be funded by FS 41 and 42 and OIG FS 21 and 22.

30 02 XX **Automatic Data Processing**

The cost of all ADP support to administrative staffs for PY 93 & subsequent will be ROS funded. All other ADP support cost, i.e., program related will be funded by the benefitting program(s).



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Includes all costs associated with software and ADP equipment (including firmware), as defined in Computer Resources Management, NHB 2410.1_, as revised. Costs will be segregated at the 5th digit of the respective functional categories (shown below) based upon a determination of the distribution technique.

30-02-OX **General** - All costs in support of support of general business systems.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30-02-2X **Project Unique** - All costs in support of unique project activity.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 02 X1

Capital Investments

Includes the cost of equipment purchased at time of first installation, equipment already installed off-the-shelf and custom software of more than \$25,000, and leased and equipment unique to the support of ADP operations and site preparation.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 02 X2

Lease

Includes the cost of basic rental and extra use charges for all leased equipment and off-the-shelf and custom software, including maintenance charges if part of the central contract.

See 30 02 XX for the appropriate fifth digit application and fund sources.



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30 02 X3

Maintenance

Includes the cost of contracts for equipment and off-the-shelf and custom software maintenance, including separate maintenance contracts for leased equipment and software.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 02 X4

Other Contractual Services

Includes ADPE time, system analysis and programming, operation, key punching, studies and contractual services.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 02 X5

Other Costs

Includes civilian salaries and all other costs associated with ADP off-the-shelf and custom software of \$25,000 or less and equipment.

See 30 02 XX for the appropriate fifth digit application and fund sources.

30 04 00

Operation of Fabrication Shops

Includes labor, materials and supply costs (not included in function 10 08 07) expended in the operation of shops which are primarily dedicated to the support of R&D or SFCDC programs.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 05 00

Instrumentation Support

Includes the cost for acquisition, maintenance, repair, operation and calibration of instruments and appliances that benefit in-house effort and cannot be identified in advance to any specific R&D or SFCDC project. This includes the cost of operating a pool of reusable instruments and laboratory equipment.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.



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For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 06 00

Safety, Reliability and Quality Assurance

Includes all costs for in-house operation, travel, supplies and equipment and contractual service for safety, reliability and quality assurance (SR&QA) activity in the following, but does not include SR&QA costs which are part of a larger contract:

- a. Management of SR&QA activity;
- b. Inspection, test and calibration and operation;
- c. Engineering support to projects;
- d. Procurement and contract administrative support;
- e. Hazard/Failure/Problem/Risk analysis and corrective actions;
- f. System safety.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 07 00

Safety (Industrial/Occupational)

The cost of basic Safety Services for PY 93 & subsequent will be ROS funded. All other safety related activity support cost, i.e., program related will be funded by the benefitting program(s).

Includes industrial safety activities as well as any general safety-related activity designed to protect personnel, property and to identify and eliminate or control hazards.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct



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30 08 XX

Photographic and Imaging Services

The cost of all Photographic Services in support of the administrative staff requirements for PY 93 & subsequent will be ROS funded. All other service requirements cost, i.e., program related will be funded by the benefitting program(s).

30 08 01

Photographic Services

Includes all costs for photographic services for general center activities. Includes operation of motion picture and still camera equipment. Development, editing and repairing film and process prints. Applies unusual photographic techniques as required. Excludes the operation of film libraries integral to the public affairs functional area which will be charged to Public Affairs.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated. Reimbursable funding must be coded in the same manner as direct

30 08 21

Mission Imaging

Includes all costs associated with technical photo services for mission specific activities. Includes such items as image processing, data archiving, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 09 XX

Graphics and Drawings

The cost of all Graphics in support of the administrative staff requirements for PY 93 & subsequent will ROS funded. All other Graphic requirements cost, i.e., program related will be funded by the benefitting program(s).

30 09 01

Graphics



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Includes all costs for graphics, related art work, drawings in support of center activity.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct

30 09 21

Engineering Drawing

Includes all costs for engineering drawings, drafting, and CAD/CAM services.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

30 10 XX

Scientific and Technical Information

The cost of basic Public Affairs programs, Headquarters' Aerospace Information and Library for PY 93 & subsequent will be ROS funded. All other Scientific and Technical Information service requirements cost, i.e., program related, e.g., Center Technical Libraries and additional exhibits will be funded by the benefitting program(s).

30 10 01

Library Services

Includes the costs of operating and supplying internal libraries, such as books, supplies, librarian, etc.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct



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30 10 02

Public Affairs

Includes all costs for salaries, travel and purchase of general purpose equipment and supplies in connection with the performance of public information, supplies and materials not included in function 10-08-07, public services, media development and space science education program functions.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct

30 10 03

Information Services

Includes the costs for information services, such as compilation, publication and dissemination of technical information.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.
Reimbursable funding must be coded in the same manner as direct

30 11 00

Other Technical Services

The cost of all Technical Services in support of the administrative staff requirements for PY 93 & subsequent will be ROS funded. All Other Technical Service requirements cost, i.e., program related will be funded by the benefitting program(s).

Includes the costs for other technical services not included in the above reportable functions.



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For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct

30 12 XX

Environmental Operations

The cost of all Environmental Operations activity on or related to administrative buildings for PY 93 & subsequent will be ROS funded. All other cost associated with these categories of operations, i.e., program related will be funded by the benefitting program(s).

Includes all costs of in-house and contractor support for Environmental management and compliance activities such as solid and hazardous waste collection; storage and disposal; treatment facility operations; sampling and monitoring; contingency planning and emergency response; training; permitting; reporting; recordkeeping and data management; and related environmental activities required to continue operations.

30 12 01

Hazardous Waste Operations

Includes all costs of in-house and contractor support for the collection, storage, sampling, treatment and disposal of hazardous waste.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct

30 12 02

Treatment Facility Operations



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Includes all costs of in-house and contractor support for operation of water, wastewater, and groundwater remediation systems.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct

30 12 03

Other Environmental Activities

Includes all costs of in-house and contractor support for solid waste (non-hazardous) management, sampling and monitoring, contingency planning and emergency response, training, permitting, recordkeeping, data management and related environmental activities.

For PY 94 & Prior: To be funded by FS 1, 2, 11, 12, 4 or 14 center support operating account UPNs or to a project when obvious benefit can be demonstrated, 49, and OIG FS 21, 22 & 23. Reimbursable effort as above including nonprogrammatic ROS UPNs.

For PY 95 & Subsequent: To be funded by FS 11, 21, 22, 23, 41, 42, 43, and to a FS 29, 34, 48, or 50 project when obvious benefit can be demonstrated.

Reimbursable funding must be coded in the same manner as direct

40 00 00

On or Near Site Research Activity

Research, development and/or engineering activities performed on or near site to NASA centers not classifiable elsewhere in functions 10, 20, and 30.

For PY 94 & Prior: To be funded by FS 1, 2, 4, 14, 15, 16, and 49.

For PY 95 & Subsequent: To be funded by FS 41, 42, 29, 34, 48, and 50.

60 00 00

Aircraft Operations



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Federal Property Management Regulation 101-37 "Government Aviation Administration and Coordination" requires each Federal agency to establish an aircraft accounting system. The following functional accounts are established to track costs associated with NASA aircraft operations. These codes establish a distinction between aircraft costs and other project costs. They also separate fixed costs from variable costs by type of aircraft. Each type of aircraft currently in the NASA inventory is assigned a two-letter identifier as listed in the Aircraft Type Cross Reference Table, (see FMM Appendix 9121-52B). For aircraft specific expenses, enter the two-letter identifier in place of the "xx" in the account code. In the special case where the aircraft is identified as the project itself (such as the HARV aircraft, the X-29, the X-31, etc.), all Aircraft Specific expenses, fixed and variable (Codes 62-00-00 and 63-00-00), for that aircraft will be identified as project costs and not as aircraft costs. If a question arises concerning which code should be placed on a Procurement Request, the Center Flight Operations Office will be the final determinant. The appropriate OMB Object Class Codes (OCC) are listed after each functional code for reference and clarification. These new codes will accumulate the total costs of aircraft operations except for facilities costs which are currently identified/assigned to, and will continue to be accumulated under function code 20-04-08, "Aviation Facilities (Program Unique)."

61 00 00

Aircraft Purchase, Rental, Lease, or Charter

Enter the appropriate two-letter identifier from the Aircraft Type Cross Reference Table in the "x" position.

61 10 XX

Aircraft Purchases

Include the direct purchase cost of an aircraft, or the applicable cost of the purchase contract assigned to the accounting period.

OCC 31 21 To be funded by FS 43, 29, 34, and 48.

61 20 XX

Aircraft Rental, Lease, Charter Costs

Include the complete costs of any aircraft rental, lease, or charter.

OCC 21 19, 21 25, 21 35, 22 15, or 2590. To be funded by FS 42, 43, 29, 34, 48, and 50.



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62 00 00

Aircraft Specific Expenses (Variable Costs)

Variable costs are those which vary as a function of flight time, or which are specific to the aircraft type. Enter the two-letter identifier code into the "xx" position.

62 10 XX

Maintenance Parts and Materials (Variable)

Include the costs of all parts and materials expended as a result of flight hours, cycles, or "on condition" (includes Airworthiness Directives, Time Compliance Technical Orders, and Maintenance Essential Directives). Include the cost of aircraft specific work that must be accomplished outside the host branch (e.g. sheet metal work), but do not include the cost of repairs or parts for project-specific equipment.

OCC 26 XX To be funded by FS 43, 29, 34, 48, and 50.

62 20 XX

Petroleum and Other Lubricants, (POL) (Variable)

Fuel, oil, hydraulics, oxygen, hydrazine, and other fluids consumed by the aircraft.

OCC 26 15 To be funded by FS 43, 29, 34, 48, and 50.

62 30 XX

Engine Overhaul and Major Component Repairs (Variable)

Include the cost of engine overhauls, and major component repairs (gearboxes, propellers, APUs, hot sections, etc.) greater than \$100,000.

OCC 25 38 and 25 79. To be funded by FS 43, 29, 34, 48, and 50.

62 40 XX

Crew Costs (Variable)

This will normally only include travel costs, since most crew costs are considered overhead or fixed costs. Include all transportation and per diem costs incurred by the flight crew (pilot, co-pilot, flight engineer) which are directly associated with operating the aircraft. This is ordinarily only per diem; however, if the crew must use commercial transportation to return to the center, (for example, after delivering an aircraft to a maintenance facility) the transportation cost should be included. Also include the travel costs of any maintenance personnel deployed to support the aircraft.



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OCC 21 11 through 21 18, 21 21 through 21 22, and 21 51 through 21 55. To be funded by FS 42. Also include the costs of a crewmember hired on an hourly or part time basis.

OCC 11 15, 11 25, 11 35, 11 45, 11 55, or 11 65. To be funded by FS 41.

63 00 00 **Aircraft Specific Expenses (Fixed Costs)**

63 10 XX **Maintenance Parts and Materials (Fixed)**

Include the costs of all parts and materials, resulting from calendar inspections or any other inspections or work not related to flight hours or cycles.

OCC 26 XX. To be funded by FS 43, 29, 34, 48, and 50.

63 20 XX **Aircraft Upgrades (Fixed)**

Include the cost of all improvements, valued at more than \$5000.00, which permanently upgrade the basic capability of the aircraft to perform any existing or potential mission. If the upgrade is done in-house or under an existing contract (one that is defined below as an overhead expense), include only the cost of materials. If the work is done under a contract established specifically for the upgrade, use the total contract cost, or a pro-rata share if more than one aircraft is involved. If an upgrade is less than \$5000, account for it under 63 10 xx, Maintenance Parts and Materials (Fixed).

OCC 31 21. To be funded by FS 43, 29, 34, and 48.

63 30 XX **Aircraft-Type Specific Training (Fixed)**

Include the costs associated with operations, maintenance, and life-support training for a specific type aircraft.

OCC 25 90 or 25 38. To be funded by FS 43, 29, 34, 48, and 50.

63 40 XX **Travel associated with Aircraft (Type) Specific Training (Fixed)**

Include travel costs incurred as a result of aircraft specific training courses. Also include travel costs associated with cross-country proficiency or training flights.

OCC 21 28, or 21 29. To be funded by FS 42.

64 00 00 **Administration and Management of Aircraft Operations**



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64	10	00	<u>Civil Service Salaries</u> Include the salaries of all personnel whose duties directly contribute to the operation, maintenance, support, administration, and management of aircraft, using the following sub-classifications:
64	10	10	<u>Civil Service Salaries, Operations and Life Support</u> OCC 11 11 through 11 81. To be funded by FS 41.
64	10	20	<u>Civil Service Salaries, Maintenance and Logistics Support</u> OCC 11 11 through 11 81. To be funded by FS 41.
64	10	30	<u>Civil Service Salaries, Management and Administrative Support</u> OCC 11 11 through 11 81. To be funded by FS 41.
64	20	00	<u>Support Service Contracts</u> Include all other support service contracts which cannot be directly attributed to a particular aircraft and/or which are contractual functions generally applied to overhead expenses using the following sub-classifications:
64	20	10	<u>Support Service Contract, Maintenance and Logistics</u> OCC 25 40 or 25 79. To be funded by FS 43, 29, 34, 48, and 50.
64	20	20	<u>Support Service Contract, Operations and Life Support</u> OCC 25 40 or 25 79. To be funded by FS 43, 29, 34, 48, and 50.
64	20	30	<u>Support Service Contract, Management and Administration</u> OCC 2511. To be funded by FS 43, 29, 34, 48, and 50.
64	30	00	<u>Flight Operations Related Training</u>



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Include all training costs associated with flight operations and maintenance activities such as flight training, aviation management training, safety training, aviation administrative support training, maintenance training, and life support training. Do not include training requirements of a general nature which do not relate directly to aircraft operations, e.g., Supervisor and Manager Training, TQM training, word-processor or other training of a general administrative nature.

OCC 25 90 or 25 38. To be funded by FS 43, 29, 34, 48, and 50.

64 40 00

Travel Costs

Include all travel costs associated with managing a flight operation excluding travel to attend aircraft specific training.

OCC 21 21, 21 22, and 21 55. To be funded by FS 42.

64 50 00

Other Costs

Include all other costs that are peculiar to a particular flight operations office or the Center which are directly related to the operation, maintenance, or support of aircraft and which cannot be listed in any other category.

Various OCC's as applicable. To be funded by FS 43, 29, 34, 48, and 50.

69 00 00

Non-NASA Aircraft Purchases

These are products provided to non-NASA aircraft; e.g., fuel or transient maintenance services, repair parts, etc., which should be reimbursed by the agency operating the aircraft.

69 10 99

Maintenance Parts, Materials, and Services

OCC 25 XX or 26 XX. To be funded by FS 43, 29, 34, 48, and 50.

69 20 99

Petroleum and Other Lubricants (POL)

OCC 26 15. To be funded by FS 43, 29, 34, 48, and 50.



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9121-52BAIRCRAFT TYPE CROSS-REFERENCE TABLE

AIRCRAFT TYPE	CODE	CENTERS
DC-8-72	08	ARC
YO-3A	33	ARC
C-141	41	ARC
UH-60	60	ARC
AH-1S	13	ARC
ER-2, TR-2 Series	72	ARC
AV-8 Series	78	ARC
LEARJET 20 SERIES	24	ARC, LERC, LARC, SSC
C-130	30	ARC, WFF
F-15	15	DFRC
F-16	16	DFRC
F-18	18	DFRC
PA-30	83	DFRC
B-52	52	DFRC
SR-71	71	DFRC
C-990	90	DFRC
X-31	31	DFRC
PIK-20E	20	DFRC
G-1159B (G-III)	03	HQ
BE-200 (King Air/U-21)	07	JPL, WFF, MSFC, ARC, LARC
G-1159 (STA or G-II)	02	JSC
KC-135	35	JSC
WB-57	57	JSC
B-747	74	JSC, DFRC
T-38	38	JSC, LARC, ARC
B-737	73	LARC
B-757	75	LARC
BE-80	80	LARC
UH-1H	11	LARC, KSC, WFF
DHC-6	06	LERC
DC-9	09	LERC
OV-10 Series	10	LERC, LARC
T-34	34	LERC, LARC
G-159 (G-I)	01	LERC, MSFC, KSC, JSC
F-27	27	WFF
T-39 series	39	WFF
P-3 series	42	WFF



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9121-57A OBJECT CLASS CODES AND DEFINITIONS

XX OFFICE OF MANAGEMENT AND BUDGET CLASSIFICATIONS

XX NASA SUBCLASSIFICATIONS

11 PERSONNEL COMPENSATION

Includes the total gross compensation (amounts before deductions) paid to NASA employees and employees of other Government agencies on detail to NASA for regular salary, lump-sum payments, overtime and holiday pay, Sunday premium and night work differential, post differentials, hazard pay, awards, supervisory differentials, and staffing differentials.

Regular Salary

Regular compensation for personal services. Payments of advances of pay for new appointees are also included.

- | | | |
|----|----|--|
| 11 | 11 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 12 | Wage Grade full-time permanent employees (includes night differential and premium pay for physical hardship or hazard) |
| 11 | 13 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 14 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 15 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 16 | Intermittent employees |
| 11 | 17 | Reimbursable Details - Military Compensation for services of military employees of other U.S Government agencies on detail to NASA. |
| 11 | 18 | Reimbursable Details - Civilian Compensation for services of civilian employees of other U.S. Government agencies on detail to NASA. |
| 11 | 19 | All Cooperative Student Trainees NASA employees participating in approved programs which alternate work periods with study periods in an accredited college or university at either graduate or undergraduate level. |

Lump-Sum Payments

Total compensation paid in a lump sum upon termination of employment for unused annual leave.



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- 11 21 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)
- 11 22 Wage Grade full-time permanent employees
- 11 23 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 11 24 Full-time temporary employees (Less Cooperative Student Trainees)
- 11 25 All part-time employees (Less Cooperative Student Trainees)
- 11 26 Intermittent employees
- 11 29 All Cooperative Student Trainees

Overtime

Premium pay for overtime hours worked.

- 11 31 General Schedule (GS/GM) full-time permanent employees and Presidential Management Interns (PMIs)
- 11 32 Wage Grade full-time permanent employees
- 11 33 Scientific or Professional (ST), Senior Level (SL), and Excepted Service full-time permanent employees
- 11 34 Full-time temporary employees (Including Excepted Service, and Summer Program)
- 11 35 All part-time employees (Including Youth Opportunity)
- 11 36 Intermittent employees
- 11 39 All Cooperative Student Trainees

Sunday Premium Pay and Night Work Differential

Sunday premium pay and night work differential paid to certain employees.



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| 11 | 41 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 42 | Wage Grade full-time permanent employees (includes only Sunday premium pay) |
| 11 | 43 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 44 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 45 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 46 | Intermittent employees |
| 11 | 49 | All Cooperative Student Trainees |

Post Differentials

Payments above basic rates of pay for service outside the contiguous 48 states and the District of Columbia (excludes cost of living allowances for Alaska, Hawaii and United States Territories which are to be recorded as personnel benefits). Includes salary differentials for hardship posts abroad and other payments above basic rates.

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| 11 | 51 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 52 | Wage Grade full-time permanent employees |
| 11 | 53 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 54 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 55 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 56 | Intermittent employees |
| 11 | 59 | All Cooperative Student Trainees |

Premium Pay for Physical Hardship or Hazard

Pay differential for irregular or intermittent duty involving unusual hardship or hazard.



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| 11 | 61 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 63 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 11 | 64 | Full-time temporary employees (Less Cooperative Student Trainees) |
| 11 | 65 | All part-time employees (Less Cooperative Student Trainees) |
| 11 | 66 | Intermittent employees |
| 11 | 69 | All Cooperative Student Trainees |

Awards Program

Includes the cost of cash payments under the Incentive and Space Act Awards Programs (i.e., cash awards for beneficial suggestions and foreign language awards).

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| 11 | 71 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 11 | 72 | Wage Grade full-time permanent employees |
| 11 | 73 | Scientific or Professional (ST), Senior Level (SL), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees (Excludes awards to SES employees) |
| 11 | 75 | Performance awards for members of the Senior Executive Service of not more than 20 percent of basic rate of pay in addition to basic pay |
| 11 | 76 | Meritorious Executive Awards (rank) for members of the Senior Executive Service of \$10,000 in addition to basic pay |
| 11 | 77 | Distinguished Executive Awards (rank) for members of the Senior Executive Service of \$20,000 in addition to basic pay |
| 11 | 79 | Other |

Supervisory and Staffing Differentials

Includes: (1) Payments above basic rates of pay to an employee under the General Schedule who has supervisory responsibility for one or more employees not under the General Schedule, if one or more of the subordinate employees would, in the absence of such a differential, be paid more than the supervisory employee. (2) Payments above basic rates of pay to an employee under the General Schedule whose position is in grade GS-5 or 7 of the General Schedule; or a 2-grade - interval occupational series, as determined by the Office of Personnel Management.



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- 11 81 General Schedule (GS/GM) full-time permanent employees
(Less Cooperative Student Trainees)

Holiday Pay

Premium Pay for Holiday Hours Worked.

- 11 91 General Schedule (GS/GM) full-time permanent employees and
Presidential Management Interns (PMIs)
- 11 92 Wage Grade full-time permanent employees
- 11 93 Scientific or Professional (ST), Senior Level (SL), and Excepted Service
full-time permanent employees
- 11 94 Full-time temporary employees (Including Excepted Service, and
Summer Program)
- 11 95 All part-time employees (Including Youth Opportunity)
- 11 96 Intermittent employees
- 11 99 All Cooperative Student Trainees

12 **PERSONNEL BENEFITS**

Includes the Federal Government's contribution under the Federal Employees Group Life and Health Insurance programs, the Civil Service Retirement program, the Federal Employees Retirement program and the Social Security program. Also included are notary fees, allowances for certain personnel based on duty at remote worksites, reimbursements for certain moving and related expenses and cost of living allowances for Alaska, Hawaii, and United States territories. All costs in this category and categories 15, 16 and 17 should be reported under function code 10-09-00, "Other Civil Service Costs" and UPN 037.

Federal Employees Group Life Insurance Program

Includes the cost of the Government's contribution to the FEGLI program.



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| 12 | 11 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 12 | Wage Grade full-time permanent employees |
| 12 | 13 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 19 | Other |

Federal Employees Health Benefits Program

Includes the cost of the Government's contribution to the Employees' Health Benefits Program.

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| 12 | 21 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 22 | Wage Grade full-time permanent employees |
| 12 | 23 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 29 | Other |

Civil Service Retirement Program

Includes the cost of the Government's contribution to the Civil Service Retirement System (CSRS).

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|----|----|--|
| 12 | 31 | General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees) |
| 12 | 32 | Wage Grade full-time permanent employees |
| 12 | 33 | Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees |
| 12 | 39 | Other |

Social Security Program

Includes the cost of the Government's contribution to the Social Security program.



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- 12 41 Federal Hospital Insurance Tax Used when only the Hospital Insurance portion of Social Security (Medicare) is applied to an employee.
- 12 46 General Schedule (GS/GM) full-time permanent FERS employees (Less Cooperative Student Trainees)
- 12 47 Wage Grade full-time permanent FERS employees
- 12 48 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent FERS employees
- 12 49 Other (Cooperative Student Trainees and all non-permanent employees paying full social security)

Used when both Old Age Survivors Disability Insurance (OASDI) and Hospital Insurance (HI) are applied to an employee who is not covered by FERS.

Federal Employees Retirement Program

Includes the cost of the Government's contribution to the Federal Employees Retirement System (FERS).

- 12 51 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)
- 12 52 Wage Grade full-time permanent employees
- 12 53 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 12 59 Other

Subsistence and Temporary Expenses

Includes subsistence expenses of an employee and his immediate family while occupying temporary quarters incident to transfer to a new official duty station. This does not apply to new appointees.

- 12 61 General Schedule (GS/GM) full-time permanent employees
- 12 62 Wage Grade full-time permanent employees
- 12 63 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 12 69 Other

Real Estate Costs



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Includes the expenses incurred by an employee from the sale of residence and the purchase of a new residence in connection with a change in official duty station when the old and new official duty stations are located within the 50 United States, its territories and possessions, the District of Columbia, the Commonwealth of Puerto Rico and the Canal Zone. Also includes the cost paid to contractors to provide relocation services such as home purchase, home search, property management, and mortgage financing assistance to employees transferring permanently between NASA installations or from other Government agencies. This does not apply to new appointees.

12	71	General Schedule (GS/GM) full-time permanent employees
12	72	Wage Grade full-time permanent employees
12	73	Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
12	74	Relocation Services
12	79	Other

Miscellaneous Moving Expenses

Includes a variety of miscellaneous expenses normally associated with changes in official duty stations. Also includes amounts paid to employees to recover the increased Federal, state, and local taxes incurred by a transferee when making a permanent change of station move. This does not apply to new appointees.

12	81	General Schedule (GS/GM) full-time permanent employees
12	82	Wage Grade full-time permanent employees
12	83	Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
12	84	Relocation Income Tax (RIT) Allowance
12	89	Other

Other Personnel Benefits

Includes the cost of all other benefits, e.g., subsidies for commuting costs, uniform allowances, notary fees, allowances for certain personnel based on duty at remote worksites, and cost of living allowances for Alaska, Hawaii, and United States territories, and legislated additional contributions to the Civil Service Retirement and Disability Fund.



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- 12 91 General Schedule (GS/GM) full-time permanent employees
- 12 92 Wage Grade full-time permanent employees
- 12 93 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 12 94 Agency Per Capita Contributions to the Civil Service Retirement and Disability Fund (FY 1995 through FY 1998)
- \$80 annual payments to OPM for each employee covered by the CSRS or FERS (in a pay or non-pay status) as of March 31, 1995 through 1998, in accordance with P.L. 103-226.
- 12 98 Includes payments to subsidize the costs of Federal civilian employees in commuting by public transportation.
- 12 99 Other
- 13 **SPECIAL PERSONAL SERVICES PAYMENTS AND BENEFITS FOR FORMER NASA PERSONNEL**
- Includes pensions, annuities, and other benefits due former employees or survivors thereof based (at least in part) on the length of service provided to the Government, other than benefits paid from funds financed from employer and/or employees contributions and premiums. Also includes severance pay, voluntary separation incentive pay, unemployment compensation for federal employees, Agency reimbursement to civil service retirement and disability funds for reemployed annuitants, and legislated additional contributions to the Civil Service Retirement and Disability Fund.
- 13 11 Payments to OPM for Reemployed Annuitants
- Compensation of persons not reportable to OPM as federal employees. Represents payments by an Agency employing an annuitant to reimburse the civil service retirement and disability fund for the annuity paid to that employee as required by P.L. 94-397.
- 13 12 Severance Pay Payments made to former employees involuntarily separated from employment.
- 13 13 Unemployment Compensation for Federal Employees (UCFE)
- Unemployment compensation benefit costs reimbursed through the Department of Labor (DOL) to the states for former Federal employees.
- 13 14 Voluntary Separation Incentive Payments
- Payments made to each employee as an incentive ("buy-out") for early voluntary separation from employment.



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- 13 15 Agency Contributions (due to voluntary separation incentive payments) to the Civil Service Retirement and Disability Fund
- 9% of final basic pay paid to OPM for each CSRS employee who took early retirement and accepted a "buy-out", in accordance with P.L. 103-226.
- 14 **THRIFT SAVINGS PROGRAM**
- Includes the cost of the Government's contribution to the Thrift Savings Plan for employees in the Federal Employees Retirement System (FERS).
- 14 11 Thrift Savings Plan Basic Contribution Includes the mandatory one percent contribution the government must pay to the Thrift Savings Plan for employees in the Federal Employees Retirement System.
- 14 21 Thrift Savings Plan Matching Contributions Includes the contribution the government must pay to the Thrift Savings Plan to match voluntary investments made by employees in the Federal Employees Retirement System.
- 15 **RECRUITMENT BONUSES**
- Amounts paid to newly appointed employees as an incentive in hiring highly qualified candidates for difficult to fill positions.
- 15 11 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)
- 15 13 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 15 14 Full-time temporary employees (Less Cooperative Student Trainees)
- 15 15 All part-time employees (Less Cooperative Student Trainees)
- 15 16 Intermittent employees
- 16 **RELOCATION BONUSES**
- Amounts paid to current highly qualified employees as an incentive to relocate to a position that is difficult to fill in a different commuting area.



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- 16 11 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)
- 16 13 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 16 14 Full-time temporary employees (Less Cooperative Student Trainees)
- 16 15 All part-time employees (Less Cooperative Student Trainees)
- 16 16 Intermittent employees
- 17 **RETENTION ALLOWANCES**
- Amounts paid to retain a current employee if the unusually high or unique qualifications of the employee or special needs of NASA for the employee's services make it essential to retain the employee.
- 17 11 General Schedule (GS/GM) full-time permanent employees (Less Cooperative Student Trainees)
- 17 13 Scientific or Professional (ST), Senior Level (SL), Senior Executive Service (SES), Executive Schedule (EX), Boards of Contract Appeals (CA), and Excepted Service full-time permanent employees
- 17 14 Full-time temporary employees (Less Cooperative Student Trainees)
- 17 15 All part-time employees (Less Cooperative Student Trainees)
- 17 16 Intermittent employees
- 21 **TRAVEL AND TRANSPORTATION OF PERSONS**
- Includes transportation of Government employees or others, per diem allowances or reimbursement of actual expenses and other expenses incident to travel which are to be paid by the Government either directly or by reimbursing the traveler while in an authorized travel status and in accordance with the NASA Travel Regulations. This consists of travel away from official station, local travel and transportation in and around the official station of an employee, commercial transportation charges, rental of passenger cars, charter of conveyances and expenses incidental to the operation thereof. It also includes mileage allowances for use of privately-owned vehicles; bus or taxi fares (including tips) whether used for local transportation or for travel away from a designated post of duty.

Program Travel



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Includes the cost of travel associated with effort required to direct, coordinate, and manage specific NASA programs and projects. This type of travel is further identified as either domestic or foreign:
Domestic - Travel within the 50 states, District of Columbia, Puerto Rico, and areas and installations in the Republic of Panama made available to the United States.

Foreign - All other travel

21 11 Development Programs (Domestic)

Includes the transportation of persons, per diem allowances and other incidental expenses associated with management of those programs which encompass the design, fabrication, assembly and acceptance by NASA of any end-item of development hardware. For example: Viking, Shuttle, Pioneer, Mariner, Nimbus, etc. (OMB Travel Purpose - Site Visit)

21 12 Development Programs (Foreign except Russian)

Same as 21 11
(OMB Travel Purpose - Site Visit)

21 13 Research, Technology & Study Programs (Domestic)

Includes the transportation of persons, per diem allowances and other incidental expenses associated with management of NASA research and experimentation on materials, avionics, propulsion, thermodynamics, etc. Includes management of contracts for special studies and analysis.
(OMB Travel Purpose - Site Visit)

21 14 Research, Technology & Study Programs (Foreign except Russian)

Same as 21 13
(OMB Travel Purpose - Site Visit)

21 15 System Tests & Launch Operations (Domestic)

Includes the transportation of persons, per diem allowances and other incidental expenses associated with major static or airborne systems tests at NASA installations and also travel related to space vehicle launches. Examples of system tests include: Shuttle latitude tests at Flight Research Center, Hyperbolic module testing at White Sands, etc. Also includes pre- and post (test and launch) activities such as checkout, data evaluation, etc.
(OMB Travel Purpose - Site Visit)



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- 21 16 System Tests & Launch Operations (Foreign except Russian)
Same as 21 15
(OMB Travel Purpose - Site Visit)
- 21 17 Engineering, Construction and Maintenance of Facilities (Domestic)
Includes the transportation of persons, per diem allowances and other incidental expenses associated with the preparation, review, coordination, approval, and management of Facilities Programs including:
- Preliminary engineering reports
 - Engineering drawings and specifications
 - Construction work packages
 - Inspection and quality control
 - Maintenance and repair
 - Other management direction and coordination
(OMB Travel Purpose - Site Visit)
- 21 18 Engineering, Construction and Maintenance of Facilities (Foreign except Russian)
Same as 21 17
(OMB Travel Purpose - Site Visit)
- 21 19 Contract, Charter, or Lease of Passenger Aircraft
Operation, maintenance, and use of aircraft, under contract, charter or lease arrangements, used principally for the transport of passengers in connection with Program Travel.
(OMB Travel Purpose - Site Visit)

Management Operations Travel

Includes the cost of travel which is for the direction and coordination of general management matters. It also includes travel by functional managers in such areas as personnel, financial management and procurement of an administrative nature which is performed without regard to the programs or projects which are carried out at an Installation. This category includes the cost of travel in and around the Installations; travel of unpaid members of research advisory committees, rental of passenger-carrying motor vehicles not associated with temporary duty travel; and initial duty station, permanent change of assignment, and other family travel expenses. This type of travel is further identified as either domestic or foreign:



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Domestic - Travel within the 50 states, District of Columbia, Puerto Rico, and areas and installations in the Republic of Panama made available to the United States.

Foreign - All other travel except Russian

- | | | |
|----|----|---|
| 21 | 21 | General Administrative Travel (Domestic) |
| | | Includes transportation of persons, per diem allowances, and other incidental expenses associated with participation in any administrative institutional management activities, and not related to direct R&D, SFCDC, SAT, HSF, C of F, and programmatic MS (FS-48 activities) programs.
(OMB Travel Purpose - Information Meeting) |
| 21 | 22 | General Administrative Travel (Foreign except Russian) |
| | | Same as 21 21
(OMB Travel Purpose - Information Meeting) |
| 21 | 23 | Permanent Change of Station (Domestic) |
| | | Includes transportation of persons, per diem allowance, and other incidental expenses associated with the following: |
| | | <ul style="list-style-type: none">• A new employee reporting to the initial duty station, where the new hire has been determined to be eligible for reimbursement• . A change of assignment to a new permanent duty station• . Family travel expense associated with the above (OMB Travel Purpose - Relocation Travel) |
| 21 | 24 | Permanent Change of Station (Foreign except Russian) |
| | | Same as 21 23
(OMB Travel Purpose - Relocation Travel) |
| 21 | 25 | Contract, Charter or Lease of Passenger Aircraft |
| | | Operation, maintenance, and use of aircraft, under contract, charter or lease arrangements, used principally for the transport of passengers in connection with administrative travel.
(OMB Travel Purpose - Information Meeting) |
| 21 | 28 | Training Travel - TDY (Domestic) |
| | | Includes transportation of persons, per diem allowances, and other incidental travel expenses associated with TDY travel for training purposes.
(OMB Travel Purpose - Training) |



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- 21 29 Training Travel - TDY (Foreign except Russian)
- Same as 21 28
(OMB Travel Purpose - Training)
- 21 41 Local Transportation
- Includes personnel travel in and around the official station of the employee, including tolls, parking fees, taxis, etc. for other than TDY travel.
(OMB Travel Purpose - Other Travel)
- 21 42 Rental of Passenger-Carrying Vehicles
- Includes the cost of vehicles used by NASA Installations for other than TDY travel when such vehicles are obtained under contract, lease or rental arrangements.
(OMB Travel Purpose - Other Travel)
- Note:
- a. Charges to 2142, with an 11-zone punch, i.e., U.S. Government transactions for interagency motor pools, will be recorded against FS-3 and FS-23 (Operation of Installation) for all program year 91 and prior activity; FS-4, FS-14 and FS-23 for program years 92, 93, and 94; FS-23 and FS-43 for program year 95 and subsequent activity.
 - b. Charges to 2142, without an 11-zone punch, i.e., non-U.S. Government transactions, will be recorded against FS-2 and FS-22 (limitation travel) for program year 94 and prior, FS-22 and FS-42 (limitation travel) for program year 95 and subsequent.
- 21 43 Non-NASA Employees
- Includes transportation of persons, per diem, and other incidental expenses for all non-NASA employees (except military and civilian detailees), such as unpaid members of research advisory committees and pre-employment interviews for NASA excepted positions.
(OMB Travel Purpose - Special Mission Travel)
- 21 44 Training Travel - Local
- Includes personal travel in and around the official duty station of the employee for expenses associated to training which includes tolls, parking fees, taxis, mass transit, etc.
(OMB Travel Purpose - Training)



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- 21 45 Special Mission Travel (Domestic)
- Includes transportation of persons, per diem allowances, and other incidental expenses associated with:
- Providing security to a person or a shipment (diplomatic pouch)
 - Movement of witnesses from residence to other locations
- (OMB Travel Purpose - Special Mission Travel)
- 21 46 Special Mission Travel (Foreign except Russian)
- Same as 21 45
(OMB Travel Purpose - Special Mission Travel)
- 21 47 Entitlement Travel (Domestic)
- Includes transportation of persons, (employee or dependent), per diem advances and other expenses to which a person is entitled to as a result of an assignment, such as:
- Home Leave
 - Evacuation and adverse condition travel
 - Death of employee and deceased dependents
 - Educational travel
 - etc.
- (OMB Travel Purpose - Entitlement Travel)
- 21 48 Entitlement Travel (Foreign except Russian)
- Same as 21 47
(OMB Travel Purpose - Entitlement Travel)

Scientific and Technical Development Travel

Includes the cost of travel associated with attendance at scientific and technical meetings, seminars, and symposia, not related to specific programs and projects. Such travel is further identified as either domestic or foreign:

Domestic - Travel within the 50 states, District of Columbia, Puerto Rico, areas and installations in the Republic of Panama made available to the United States.

Foreign - All other travel



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- 21 31 Scientific and Technical Meetings, Seminars & Symposia (Domestic)
- Includes transportation of persons, per diem allowance, and other incidental expenses associated with attendance at meetings related to the technical and scientific mission of NASA, without making a speech or presentation or delivery of a paper, other than participation in a training course. For example:
- American Institute of Aero & Astronautics (AIAA)
 - NASTRAN Symposium
 - American Astronomical Society (AAS)
 - Aerospace Safety Advisory Panel (ASAP)
 - International Astronautical Federation (IAF)
 - (OMB Travel Purpose - Conference Attendance)
- 21 32 Scientific and Technical Meetings, Seminars & Symposia (Foreign except Russian)
- Same as 21 31
(OMB Travel Purpose - Conference Attendance)
- 21 33 Speech or Presentation Travel (Domestic)
- Includes transportation of persons, per diem allowances, and other incidental travel expenses associated with the making of a speech or presentation or the delivering of a paper, related to the technical and scientific mission of NASA, other than participation in a training course.
(OMB Travel Purpose - Speech or Presentation)
- 21 34 Speech or Presentation Travel (Foreign except Russian)
- Same as 21 33
(OMB Travel Purpose - Speech or Presentation)
- 21 35 Contract, Charter, or Lease of Passenger Aircraft
- Operation, maintenance, and use of aircraft, under contract, charter or lease arrangements, used principally for the transport of passengers in connection with Scientific and Technical Development Travel.
(OMB Travel Purpose - Conference Attendance)

Russian Travel Only

Includes the cost of travel associated with effort required to direct, coordinate, and manage specific NASA programs and projects. This type of travel is identified as foreign.



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- 21 51 Development Programs (Foreign - Russian Travel)
Same as 21 12
(OMB Travel Purpose - Site Visit)
- 21 52 Research, Technology & Study Programs (Foreign -Russian Travel)
Same as 21 14
(OMB Travel Purpose - Site Visit)
- 21 53 System Tests & Launch Operations (Foreign - Russian Travel)
Same as 21 16
(OMB Travel Purpose - Site Visit)
- 21 54 Engineering, Construction and Maintenance of Facilities (Foreign - Russian Travel)
Same as 21 18
(OMB Travel Purpose - Site Visit)
- 21 55 General Administrative Travel (Foreign - Russian Travel)
Same as 21 22
(OMB Travel Purpose - Information Meeting)
- 21 56 Permanent Change of Station (Foreign - Russian Travel)
Same as 21 24
(OMB Travel Purpose - Relocation Travel)
- 21 57 Training Travel - TDY (Foreign - Russian Travel)
Same as 21 29
(OMB Travel Purpose - Training)
- 21 58 Special Mission Travel (Foreign - Russian Travel)
Same as 21 46
(OMB Travel Purpose - Special Mission Travel)
- 21 59 Entitlement Travel (Foreign - Russian Travel)
Same as 21 48
(OMB Travel Purpose - Entitlement Travel)

Scientific and Technical Development Travel

Includes the cost of travel associated with attendance at scientific and technical meetings, seminars, and symposia, not related to specific programs and projects. Such travel is further identified as foreign:



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- 21 61 Scientific and Technical Meetings, Seminars & Symposia (Foreign - Russian Travel)

Same as 21 32
(OMB Travel Purpose - Conference Attendance)

- 21 62 Speech or Presentation Travel (Foreign - Russian Travel)

Same as 21 34
(OMB Travel Purpose - Speech or Presentation)

22 **TRANSPORTATION OF THINGS**

Contractual charges for the transportation of things and the care of such things while in the process of being transported. It includes postage used in parcel post, rental of trucks or other transportation equipment, and reimbursements to Government personnel for the authorized movement of household effects or house trailers. It excludes transportation paid by a vendor, regardless of whether or not the cost thereof is itemized on the bill for the commodities sold.

- 22 11 Freight; Rail, Truck, and Water Movements

Charges for movement of freight by both common carriers and contract carriers, to include transport via rail, truck, and water; demurrage; switching charges; recrating; refrigerating; in transit storage; and other incidental expenses related thereto.

- 22 12 Local Movements; Drayage, Parcel Post

Cartage, handling, and other charges incident to local transportation, including contractual transfers of supplies, equipment, etc. Also includes cost of parcel post for shipment of materials, supplies and equipment.

- 22 13 Air Freight and Air Express via Commercial Common Carrier

Charges for movement of freight and express items via commercial common air carrier under tariff rates, and other expenses incident thereto.

- 22 14 Transportation of Household Goods

Transportation paid to carriers or reimbursed directly to an employee for the authorized movement of household effects when transferred from one station to another, or in instances where reimbursement is authorized on reporting to a "first duty station." See 2538 or 2571 for storage of household goods.



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- 22 15 Movements by Contract, Charter, or Leased Aircraft
- Operation, maintenance, and use of aircraft used principally for the transport of cargo, under contract, charter or lease arrangements, and incidental expenses thereto.
- 22 16 Movements via Military Cargo Aircraft; MATS, Air Force, and Navy
- Air cargo movements via aircraft of the U.S. military establishment, both foreign and domestic, including charges incidental thereto.
- 22 17 Rental and Lease of Trucks
- Rental and lease of trucks for transportation of things.
- 22 18 Rental and Lease of Other Transportation Equipment
- Rental and lease of cargo vehicles other than trucks. Does not include passenger carrying vehicles.
- 22 19 Other
- Other transportation of things not included above.
- 23 **RENT, COMMUNICATIONS AND UTILITIES**
- Rents (excluding transportation equipment), communications, and utility services. Rents include charges for possession and use of land, structures, or equipment owned by another, the possession of which is to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. Payments subsequent to the acquisition of title should be classified as equipment.
- 23 11 Rental Payment to GSA
- Rental of space and rent related services assessed by GSA as rent use by either NASA or contractor personnel, formerly known as standard level user charges. Excludes charges for additional services provided by GSA, e.g., extra protection, extra cleaning, or extra alterations, which are classified under 253X.
- 23 21 Rental Payments to Others
- Possession and use of commercial space, conference rooms, land, and structures leased from a Non-Federal source. Note: Rental payments to Agencies other than GSA for space, land, and structures that are subleased or occupied by permits regardless of whether the space is owned or leased will be classified under 25 3X Purchases of Goods and Services from Government Accounts.



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- 23 3X **Communications**
- Transmission of messages or data, postage and related items. Includes rental of Information Technology (IT) equipment and software.
- 23 31 **IT Equipment Lease/Rental**
- Lease or rental of IT equipment for research and scientific applications and for engineering, technical, or administrative applications. Includes any government provided IT equipment which is part of a commercial service/network arrangement. Excludes IT equipment included as part of leased services, whether the services are performed on Government or Contractor premises (see 252X for contractual services). Also excludes IT equipment maintenance and related training and technical assistance when they are significant and readily identifiable in the contract or billing (see 2572 IT Operation & Maintenance).
- 23 32 **IT Software Lease/Rental, Less Than \$25,000.00**
- Lease or rental of IT software costing less than \$25,000.00. Includes technical support and upgrades of leased software if those costs are not readily identifiable in the contract or billing. Excludes leased software bundled with IT equipment lease even when it is significant and readily identifiable in the contract or billing (see 2331 IT Equipment Lease/Rental). Also excludes software maintenance and related training and technical assistance when they are significant and readily identifiable in the contract or billing (see 2572 IT Operation & Maintenance).
- 23 33 **Voice Communications**
- Contracts with private industry for long distance telephone tolls, local telephone charges, and exchange services. Includes associated features such as switchboards, telephone installation, conference calling, call forwarding, etc.
- Excludes Federal Telecommunications System (FTS) charges unless such charges are paid to a private vendor. Excludes communications that are not readily divisible between voice and data communications; include these communications in 23 36 Data Communications.
- 23 35 **Leased Data Lines**
- Contracts with private industry for leased lines for data transmission, including circuits and associated equipment.



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- 23 36 Data Communications
- Contracts directly with private industry for switched, packet, and dedicated data communications services for integrated digital service; leased lines for data transmission, including circuits and associated equipment; and for video transmission service. Includes communications that are not readily divisible between voice and data communications.
- Excludes FTS 2000, etc., charges unless such charges are paid to a private vendor.
- 23 37 FTS 2000 and Other Government-Furnished Communications
- Service payments to GSA and other Agencies for FTS 2000 and other government-furnished communications respectively.
- 23 38 IT Software Lease/Rental of \$25,000.00 or More
- Lease or rental of IT software, including site licenses, costing \$25,000.00 or more. Includes technical support and upgrades of leased software if those costs are not readily identifiable in the contract billing. Excludes leased software bundled with IT equipment lease even when it is significant and readily identifiable in the contract or billing (see 2331 IT Equipment Lease/Rental). Also excludes technical assistance when they are significant and readily identifiable in the contract or billing (see 2572 IT Operation and Maintenance).
- 23 39 All Other Communications
- Contracts with private industry for land telegraph, marine cable, radio and wireless telegraph, and teletype services; postage (other than parcel post and express mail service for freight); contractual mail, messenger services; and rental of post office box, postage meter machines, mailing machines, and teletype equipment.
- 23 4X **Utilities**
- Utility services.
- 23 41 Electricity
- Purchase of electric power.
- 23 42 Water
- Purchase of water.
- 23 43 Natural Gas
- Purchase of natural gas.



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23 49 Other Utilities

Purchase of all other utilities not classified.

23 50 **Miscellaneous Periodic Charges**

Periodic charges under purchase rental agreements not classified elsewhere (excluding lease-purchase contracts for construction of buildings) which are classified to object class 32XX or 43XX and ADP and telecommunications equipment which are classified under object class 31XX.

24 **PRINTING AND REPRODUCTION**

Comprise contractual printing and reproduction, and the related composition and binding operations performed by the Government Printing Office, other agencies or other units of NASA and commercial printers. Includes all common processes of duplicating obtained on a contractual or reimbursable basis. Also includes standard forms when specifically printed or assembled to order, and printed envelopes and letterheads. Also includes photostating, blueprinting, microfilming, and other photographic reproduction.

Printing and duplication includes job work done on printing presses which utilize printers' type plates, or engraving; lithographing; multigraphing, reproduction with machines employing photographically made plates, related photo-reproduction work, the use of varityping or other substitutes for typesetting for reproduction by photo mechanical means; reproductions by the spirit process; mimeographing; and the use of stencils or direct image plates prepared by ordinary typewriters.

NOTE: This object class consists of both (a) printing and binding as defined in the Government Printing and Binding Regulations issued by Joint Committee on Printing, and (b) reproduction of the type which does not come within the Joint Committee's definition.

24 11 Printing and Reproduction

Printing, duplicating, photostating, blueprinting, microfilming, photographic reproduction, and binding services.

25 **OTHER CONTRACTUAL SERVICES**

Contractual services for advisory and Assistance Services, purchases of goods and services from Government accounts. Operation and Maintenance of Facilities and Equipment, operations of GOCOs, Payments for Medical Care, research and development contracts, and other services not otherwise classified.



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25 1X Advisory and Assistance Services

Contracts for advisory and assistance services required to support or improve organization policy development, decision-making, management, and administration; support program and/or project management and administration; provide management and support services for research and development activities; provide engineering and technical support services; or improve the effectiveness of management processes or procedures. Also includes interagency agreements for consulting services.

Excludes personnel appointments and advisory committees. Also excludes contracts for routine unless the IT services are an integral part of the consulting services contracts; architectural and engineering services; and research on theoretical mathematics and basic medical, biological, physical, social, psychological or other phenomena.

25 11 Management and Professional Support Services

Contracts that provide assistance, advice, or training for the efficient and effective management and operation of organizations, activities, or systems. These Functional Management Services that support the Agency mission include: support services for Headquarters Codes, program management, logistics management, project oversight and reporting, data collection, budgeting, accounting, performance auditing, and administrative/technical support for conferences and training programs. Excludes auditing of financial statements, which is classified as Other Services. All funds in this category should be reported under Function Code 10-01-XX Center Management and Staff Functions, 30-06-00 Safety, Reliability and Quality Assurance (SR&QA) or 10-10-00 Environmental Studies.

25 12 Studies, Analysis, and Evaluations

Contracts that provide organized, analytic assessments/evaluations in support of policy development, decision-making, management or administration. Includes technical documentation in support of R&D activities. Also includes models, methodologies, and related software supporting studies, analyses, or evaluations. All funds in this category should be reported under functions 10-01-XX Center Management and Staff Functions or 30-11-00 Other Technical Services, 30-06-00 SR&QA or 10-10-00 Environmental Studies.



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- 25 13 Engineering and Technical Services
- Contracts that are used to support a program office during the acquisition phase of the life cycle by providing system engineering and technical direction to ensure the effective operation and maintenance of a major system or provide direct support to that system which is essential to the development, production, or maintenance of that system. Excludes routine engineering services, such as IT services, and architectural and engineering contracts. All funds in this category should be reported under function 30-11-00 Other Technical Services.
- 25 14 Interagency Agreements for Advisory and Assistance Services
- All funds in this category should be charged to the appropriate function(s) codes assigned in the same manner as above.
- 25 2X **Other Commercial Services Contracts**
- Commercial Services for support of various operational activities.
- 25 21 Auditing
- Contractual services with the public for auditing financial statements: Excludes performance auditing.
- 25 25 Typing and Stenographic Services
- Contractual services with the public for typing and stenographic services. Also includes court reporting, and translating.
- 25 26 Publication of Notices, Advertising, Radio and
- Television Time Contractual services with the public for motion picture, photographic, and audio visual services. Also includes contracts for exhibit preparation, brochures, educational service and materials including pins and patches. All funds in this category should be reported under Function Code 30-10-02, Public Affairs.
- 25 27 Tuition for Graduate Study, and Training Not Provided by Government Accounts
- Contractual services with the public for tuition and related educational materials such as books for NASA personnel. Excludes program support activities, i.e., aircraft readiness training. All funds in this category should be reported under Function Code 10-01-03, Personnel and budgeted and charged to Fund Source 21 or 41.
- 25 28 Fees and Other Charges
- Contractual services with the public for fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management), and surety bonds.



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- 25 29 Miscellaneous IT Services
- Contractual services with the public for studies, system analysis and design, software programming, use of contractor-held computer capacity, computer performance evaluation, and capacity management.
- 25 3X **Purchases of Goods and Services from Government Accounts**
- Purchases of goods and services from other Federal agencies or accounts. Includes interagency agreements for contractual services goods and services financed through transfers between Federal and trust fund accounts under the Economy and Space Act. Excludes interagency contracts for consulting services and payments made to other agencies for services of civilian or military personnel on reimbursable detail.
- 25 35 Contract Administration
- Contractual administration services with Federal agencies for auditing, inspection, and quality assurance. All funds in this category should be reported under Function Code 30-10-03 Information Services or 30-11-00 Other Technical Services.
- 25 37 Security Investigation Services from Government
- Accounts - Interagency Contractual services provided by Federal Agencies for security and EEO investigation. All funds in this category should be reported under Function Code 10-01-03 Personnel.
- 25 38 Other Goods and Services from Government Accounts - Interagency
- Contractual services with Federal agencies for other activities not classified. Excludes Interagency Contracts for Advisory and Assistance Services (see 2514).
- 25 39 Other Goods and Services within NASA - Intra-Agency
- Services provided by NASA personnel for other activities not classified.
- 25 40 **Operation and Maintenance of Facilities**
- Includes funds for the operation of Government-Owned Contractor-Operated facilities, including those engaged in research and development. Also includes service contracts, routine repairs of facilities and upkeep of land. Excludes alterations, modifications or improvements to facilities and land classified under 32XX.
- 25 50 **Research and Development Contracts**
- Non-Federal Contracts for basic scientific research, development, test, and evaluation activities. Excludes contracts for consulting services.



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- 25 60 **Medical Care**
- Contractual services for medical care includes payments to medicare contractors private hospitals, nursing homes, or payments by employees to medical careservices carriers.
- 25 7X **Operation and Maintenance of Equipment**
- Contractual services with the public for operation, maintenance, repair and storage of equipment.
- 25 71 Storage and Maintenance
- Contractual services for storage and care of vehicles and storage of household goods, including those associated with a permanent change of station.
- 25 72 IT Operation and Maintenance
- Contracts to maintain software and hardware, including maintenance that is part of a rental contract when significant and identifiable in the contract or billing.
- 25 79 Other Maintenance Not Classified
- Contractual services with the public for other maintenance not classified.
- 25 80 Subsistence and Support of Persons
- Contractual services for board, lodging and care of persons (except travel items and hospital classified under 21XX and 256X.)
- 25 90 Other Services - Miscellaneous
- Other miscellaneous contractual services with the private sector. Excludes consulting service contracts and services in connection with the initial installation of equipment. Also excludes transfer between Federal and trust funds.
- 26 **SUPPLIES AND MATERIALS**
- Includes all supplies, materials, parts, components, assemblies, items and equipment ordinarily consumed or expended within one year, which do not meet the criteria for capitalization in the NASA Equipment Management System (NEMS). Excludes charges for software purchases, licenses and leases, classed in 2332 IT Software Lease/Rental less than \$25,000.00, 2338 IT Software Lease/Rental of \$25,000.00 or more, 3116 IT Software Purchase of \$25,000.00 or more, 3132 IT Software Purchase less than \$25,000.00.



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- 26 11 Building Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1201.
- 55 Lumber, Millwork, Plywood, and Veneer
56 Construction and Building Materials
- 26 12 Chemicals
- Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1202.
- 68 Chemicals and Chemical Products
- 26 13 Electrical Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1203.
- 61 Electric Wire, and Power and Distribution Equipment
62 Lighting Fixtures and Lamps
63 Alarm, Signal and Security Detection Systems
- 26 14 Electronic Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1204.
- 58 Communication, Detection, and Coherent Radiation Equipment
59 Electrical and Electronic Equipment Components
60 Fiber Optics Materials, Components, Assemblies, and Accessories
- 26 15 Fuels and Lubricants
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1205.
- 13 Ammunition and Explosives
91 Fuels, Lubricants, Oils, and Waxes
- 26 16 General Maintenance Materials
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1206.



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- 30 Mechanical Power Transmission Equipment
- 31 Bearings
- 38 Construction, Mining, Excavating, and Highway Maintenance Equipment
- 39 Materials Handling Equipment
- 40 Rope, Cable, Chain, and Fittings
- 41 Refrigeration, Air-Conditioning, and Air Circulating Equipment
- 43 Pumps and Compressors
- 44 Furnace, Steam Plant, and Drying Equipment; and Nuclear Reactors
- 45 Plumbing, Heating, and Sanitation Equipment
- 46 Water Purification and Sewage Treatment Equipment
- 49 Maintenance and Repair Shop Equipment
- 54 Prefabricated Structures and Scaffolding

26 17 General Operating Materials

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1207.

- 10 Weapons
- 11 Nuclear Ordinance
- 12 Fire Control Equipment
- 32 Woodworking Machinery and Equipment
- 34 Metalworking Machinery
- 51 Hand Tools
- 52 Measuring Tools
- 80 Brushes, Paints, Sealers, and Adhesives
- 83 Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
- 93 Nonmetallic Fabricated Materials
- 94 Nonmetallic Crude Materials

26 18 General Service Materials

Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1208.

- 35 Service and Trade Equipment
- 36 Special Industry Machinery
- 37 Agricultural Machinery and Equipment
- 42 Fire Fighting, Rescue, and Safety Equipment
- 65 Medical, Dental, and Veterinary Equipment and Supplies
- 69 Training Aids and Devices
- 73 Food Preparation and Serving Equipment
- 77 Musical Instruments, Phonographs, and Home- Type Radios



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- 78 Recreational and Athletic Equipment
 - 79 Cleaning Equipment and Supplies
 - 81 Containers, Packaging, and Packing Supplies
 - 84 Clothing, Individual Equipment, and Insignia
 - 85 Toiletries
 - 87 Agricultural Supplies
 - 88 Live Animals
 - 89 Subsistence
 - 99 Miscellaneous
- 26 19 Hardware
- Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1209.
- 53 Hardware and Abrasives
- 26 21 Instrumentation
- Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1210.
- 66 Instruments and Laboratory Equipment
- 26 22 Metals
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1211.
- 95 Metal Bars, Sheets, and Shapes
- 96 Ores, Minerals, and Primary Products thereof
- 26 23 Missiles, Aircraft, and Vehicles
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1212.
- 14 Guided Missiles
- 15 Aircraft and Airframe Structural Components
- 16 Aircraft Components and Accessories
- 22 Railway Equipment
- 23 Ground Effect Vehicles, Motor Vehicles, Trailers, and Cycles
- 24 Tractors
- 25 Vehicular Equipment Components
- 26 Tire and Tubes
- 28 Engines, Turbines, and Components
- 29 Engine Accessories



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- 26 24 Office Supplies
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as a direct use or as an issue from inventory account number 1213.
- 72 Household and Commercial Furnishings and Appliances
 - 74 Office Machines, Text Processing Systems and Visible Record Equipment
 - 75 Office Supplies and Devices
 - 76 Books, Maps, and Other Publications
- 26 25 Photographic Materials
- Includes materials and supplies in the following Federal Supply Classification group which are either charged as direct use or to inventory account number 1214.
- 67 Photographic Equipment
- 26 26 Pipes, Valves, and Fittings
- Includes materials and supplies in the following Federal Supply Classification groups which are either charged as direct use or to inventory account number 1215.
- 47 Pipe, Tubing, Hose, and Fittings
 - 48 Valves
- 26 27 Non-Capitalized Furniture
- Includes furniture in the following Federal Supply Classification groups, which are either charged as a direct use or as an issue from inventory account number 1213.
- 7105 Household Furniture
 - 7110 Office Furniture
 - 7125 Cabinets, Lockers, Bins and Shelving
 - 7195 Miscellaneous Furniture and Fixtures
- 26 28 IT Supplies
- Includes materials and supplies in the following Federal Supply Classification which is either charged as direct use or to inventory account number 1213. Excludes charges for software purchases, licenses and leases, classed in 2332 IT Software Lease/Rental less than \$25,000.00, 2338 IT Software Lease/Rental of \$25,000.00 or more, 3116 IT Software Purchase of \$25,000.00 or more, 3132 IT Software Purchase less than \$25,000.00.
- 70 General Purpose ADP Equipment



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- 26 29 Government Impact Card Purchases
- Expendable supplies, materials and other items ordinarily consumed within one year that are purchased with the government impact card. Does not include items held for inventory, items that meet capitalization thresholds, or IT supplies defined in object class 2628.
- 31 XX **ACQUISITION OF ASSETS - EQUIPMENT**
- Comprises two types of personal property
- (1) Capitalized Equipment which
- a. Has an estimated service life of two years or more;
 - b. Has a unit cost of \$5,000 or more;
 - c. Will not be consumed during an experiment; and
 - d. Will be Depreciated - effective date October 1, 1998.
- (2) Non-capitalized Equipment - 313X
- Equipment with a unit cost of less than \$5,000 or having a useful life of less than two years or that will be consumed in an experiment will be expensed in the General Ledger as a current year cost.
- 31 11 Mechanical Equipment
- Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1551.
- 28 Engines, Turbines, and Components
 - 30 Mechanical Power Transmission Equipment
 - 31 Bearings
 - 35 Service and Trade Equipment
 - 36 Special Industry Machinery and Equipment
 - 37 Agricultural Machinery and Equipment
 - 38 Construction, Mining, Excavating, and Highway Maintenance Equipment
 - 41 Refrigeration, Air Conditioning, and Air Circulating Equipment
 - 42 Fire Fighting, Rescue, and Safety Equipment
 - 43 Pumps and Compressors
 - 44 Furnace, Steam Plant, and Drying Equipment; and Nuclear Reactors
 - 45 Plumbing, Heating, and Sanitation Equipment
 - 46 Water Purification and Sewage Treatment Equipment
 - 47 Pipe, Tubing, Hose, and Fittings
 - 48 Valve



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- 31 12 **Laboratory Equipment**
- Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1552.
- 65 Medical, Dental, and Veterinary Equipment and Supplies
 - 66 Instruments and Laboratory Equipment
 - 88 Live Animals
- 31 13 **Shop Machinery and Equipment**
- Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1553.
- 32 Woodworking Machinery and Equipment
 - 34 Metalworking Machinery
 - 49 Maintenance and Repair Shop Equipment
 - 51 Hand Tools
 - 52 Measuring Tools
- 31 14 **Photographic Equipment**
- Includes items of equipment in the following Federal Supply Classification group which when capitalized are charged to asset account number 1554.
- 67 Photographic Equipment
- 31 15 **IT Equipment - Capital**
- Includes purchased items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1555.
- 58 Communications, Detection, and Coherent Radiation Equipment
 - 59 Electrical and Electronic Equipment Components
 - 60 Fiber Optics Materials, Components Assemblies and Accessories
- Also includes items of equipment in the following Federal Supply Classification group which when capitalized are charged to asset account number 1563.
- 70 General Purpose ADP Equipment



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- 31 16 IT Software Purchase of \$25,000.00 or More
- Includes purchases of custom and commercial off-the-shelf software, including site licenses, with a unit cost of \$25,000.00 or more. Excludes other software classes. See 2332 IT Software Lease/Rental less than \$25,000.00, 2338 IT Software Lease/Rental of \$25,000.00 or more, and 3132 IT Software Purchase less than \$25,000.00.
- 31 17 Electrical Equipment
- Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1555.
- 61 Electric Wire, and Power and Distribution Equipment
 - 62 Lighting Fixtures and Lamps
 - 63 Alarm, Signal and Security Detection Systems
- 31 18 Training Equipment
- Includes items of equipment in the following Federal Supply Classification group which when capitalized are charged to asset account number 1556.
- 69 Training Aids and Devices
- 31 19 Furniture and Office Equipment
- Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1557.
- 72 Household and Commercial Furnishings and Appliances
 - 74 Office Machines, Text Processing Systems and Visible Record Equipment
 - 75 Office Supplies and Devices
 - 76 Books, Maps and Other Publications
- 31 21 Aircraft
- Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1559.
- 15 Aircraft, and Airframe Structural Components
 - 16 Aircraft Components and Accessories
 - 17 Aircraft Launching, Landing, and Ground Handling Equipment



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31 22 Personal Services Equipment

Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1560.

- 73 Food Preparation and Serving Equipment
- 77 Musical Instruments, Phonographs, and Home-Type Radios
- 78 Recreational and Athletic Equipment
- 84 Clothing, Individual Equipment, and Insignia
- 85 Toiletries
- 89 Subsistence

31 23 Space Vehicles

Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1561.

- 14 Guided Missiles
- 18 Space Vehicles

31 24 Passenger Carrying Vehicles

Includes passenger carrying vehicles under Federal Supply Classification group 23, which when capitalized are charged to asset account number 1558.

31 25 Trucks

Includes trucks, truck tractors, trailers under Federal Supply Classification group 23, which when capitalized are charged to asset account number 1558.

31 26 Other Motor Vehicles and Transportation Equipment

Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1558.

- 19 Ships, Small Craft, Pontoons, and Floating Docks
- 20 Ship and Marine Equipment
- 22 Railway Equipment
- 24 Tractors
- 25 Vehicular Equipment Components
- 26 Tires and Tubes
- 39 Materials Handling Equipment

Also includes those items of capital equipment under FSC group 23 other than passenger carrying vehicles and trucks; i.e., motorcycles, scooters, bicycles.



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31 27 Furniture

Includes items of furniture in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1557.

- 7105 Household Furniture
- 7110 Office Furniture
- 7125 Cabinets, Lockers, Bins and Shelving
- 7195 Miscellaneous Furniture and Fixtures

31 29 Miscellaneous Equipment

Includes items of equipment in the following Federal Supply Classification groups which when capitalized are charged to asset account number 1562.

- 10 Weapons
- 11 Nuclear Ordinance
- 12 Fire Control Equipment
- 13 Ammunition and Explosives
- 29 Engine Accessories
- 40 Rope, Cable, Chain, and Fittings
- 53 Hardware and Abrasives
- 54 Prefabricated Structures and Scaffolding
- 55 Lumber, Millwork, Plywood, and Veneer
- 56 Construction and Building Materials
- 68 Chemicals and Chemical Products
- 79 Cleaning Equipment and Supplies
- 80 Brushes, Paints, Sealers, and Adhesives
- 81 Containers, Packaging, and Packing Supplies
- 83 Textiles, Leather, Furs, Apparel and Shoe Findings, Tents and Flags
- 87 Agricultural Supplies
- 91 Fuels, Lubricants, Oils, and Waxes
- 93 Nonmetallic Fabricated Materials
- 94 Nonmetallic Crude Materials
- 95 Metal Bars, Sheets, and Shapes
- 96 Ores, Minerals, and Primary Products thereof
- 99 Miscellaneous

31 31 IT Equipment - Non-Capital

Includes purchases of IT equipment of \$5,000 or less.



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- 31 32 Includes purchases of custom and commercial off-the-shelf (COTS) software with a unit cost less than \$25,000.00. Excludes other classes of software. See 2332 IT Software Lease/Rental less than \$25,000.00, 2338 IT Software Lease/Rental of \$25,000.00 or more, and 3116 IT Software Purchase of \$25,000.00 or more.
- 32 **LAND AND STRUCTURES**
- Land and interest in land, buildings and other structures, additions to buildings, nonstructural improvements, and collateral equipment which become permanently attached to and made a part of buildings or structures (cannot be removed without cutting into the walls, ceilings, or floors) when acquired under contract.
- 32 11 Major Facility Work
- Acquisition of land at any cost, and the erection, Installation or assembly of a new facility, a replacement facility, or an addition in area or volume to an existing facility, including the cost of related collateral equipment when the total cost of such construction exceeds \$750,000. Also includes rehabilitation and modification work required to modify, adjust or modernize an existing facility to such a condition that it may be more effectively used for its designated purpose when the total cost of such effort exceeds \$1,000,000, and repair work in excess of \$1,000,000.
- 32 12 Minor or Routine Construction
- The erection, installation, or assembly of a new facility, or a replacement facility, or an addition in area or volume to an existing facility, including the cost of related collateral equipment when the total cost of such construction is not greater than \$750,000.
- 32 13 Minor or Routine Repair or Rehabilitation
- Work required to restore or modernize an existing facility to such a condition that it may be effectively used for its designated purpose when the total cost of such effort is not greater than \$1,000,000. Also includes repair work when the total cost is not greater than \$1,000,000.
- 32 14 Modification
- Work required to modify or adjust an existing facility to such a condition that it may be more effectively used for its designated purpose when total cost of such effort is not greater than \$1,000,000.



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- 32 15 Environmental Compliance and Restoration
- Remedial projects, restorations, hazardous waste removal and disposal, cleanup and closures, acquisition of land, and removal of unsafe buildings and debris required to enable compliance with mandatory statutory environmental requirements and standards.
- 41 **GRANTS, SUBSIDIES AND CONTRIBUTIONS**
- Grants, subsidies, gratuities, and other aid for which payments are made to States, other political subdivisions, corporations, associations, and individuals; contributions to international societies, commissions, proceedings, or projects, whether in lump sum or as quotas of expenses; contributions fixed by treaty; grants to foreign countries; taxes imposed by taxing authorities where the Federal Government has consented to taxation (excluding the employers' share of Federal Insurance Contribution Act taxes); and payments in lieu of taxes. Includes readjustment and other benefits for veterans, other than indemnities for death or disability. (Note that grant programs which involve the furnishing of services, supplies, materials, and the like rather than cash, are not included under this object class, but under the object class representing the nature of the services, articles, or other items which are purchased.)
- 41 11 Grants, Subsidies, and Contributions
- 42 **INSURANCE CLAIMS AND INDEMNITIES**
- Claims on life and marine insurance policies; annuities paid from trust funds to former employees and others; indemnities for destruction or injury of person or property; and other losses.
- Indemnities - Compensation for loss or injury (not covered by U.S. Government insurance) such as awards arising from abrogation of contracts; indemnities for the destruction of livestock, crops, and the like; damage to or loss of property; and personal injury or death. Includes indemnities to veterans and former civilian employees or survivors thereof for death or disability, whether service connected or not. This also includes losses made good on Government shipments.
- 42 11 Tort Claims
- Settlements of tort claims.



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42 12 Awards

Awards for loss or injury (not covered by U.S. Government insurance) other than tort damages, such as awards arising from abrogation of contracts; also includes insurance loss claims, and payments of guarantees where no asset is received, as well as indemnities where no tort claim is involved.

43 **INTEREST AND DIVIDENDS**

Interest paid to creditors for the use of monies loaned (i.e., FFB loan for TDRSS), deposited, overpaid, or otherwise made available and the distribution of earnings to owners of a trust or other funds. Includes interest payments under lease-purchase contracts for construction of buildings. Does not include interest payments related to claims under a contract that were delayed by the Government or interest paid due to the Prompt Payment Act (this interest should be recorded utilizing an object class which funded the contract).

43 11 Interest and Dividends

44 **REFUNDS**

Refunds of the whole or part of amounts previously received by NASA.

44 11 Refunds

Refunds of fines, penalties, forfeitures, taxes, duties, and premiums; and other refunds on account of adjustments, errors in computation, etc.

99 **UNDISTRIBUTED**

This is a summary account reserved for use by Headquarters to record the following transactions.

99 99 Undistributed GSA, GAO, and Department of Justice Collections

This code is used by Headquarters to identify refunds collected by GSA, GAO and the Department of Justice which were deposited to NASA appropriations but do not have detailed financial information below the appropriation level.



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9121-57B HISTORICAL OBJECT CLASS CODES AND DEFINITIONS

XX	OFFICE OF MANAGEMENT AND BUDGET CLASSIFICATIONS
XX	NASA SUBCLASSIFICATIONS

23	<u>RENT, COMMUNICATIONS AND UTILITIES</u>
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Rents (excluding transportation equipment), communications, and utility services. Rents include charges for possession and use of land, structures, or equipment owned by another, the possession of which is to be relinquished at a future time. This also includes periodic charges under purchase rental agreements for equipment prior to the time that the title to the equipment is acquired. Payments subsequent to the acquisition of title should be classified as equipment.

23	11	Rental of Land Payments to Others
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Rental of land owned or leased from a Federal or non-Federal source other than GSA. Includes payments to agencies other than GSA regardless of whether the payment is for GSA or non-GSA controlled space.

See 2315 for SLUC payments to GSA.

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

23	12	Rental of Commercial Space, Buildings and Structures Payments to Others
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Rental of commercial space (conference rooms), buildings and structures owned or leased from a Federal or non-Federal source other than GSA. Includes payments to agencies other than GSA regardless of whether the payment is for GSA or non-GSA controlled space.

See 2315 for SLUC payments to GSA.

Above definition for PY 94 and prior.

23	13	Rental of Automated Data Processing (ADP) Equipment
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Rentals of ADP equipment for research and scientific applications and for engineering, technical, or administrative applications.

Above definition for PY 94 and prior.



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- 23 15 Standard Level User Charges
- Includes Standard Level User Charges (SLUC), assessed by GSA for rental of space and rent related services. Excludes charges for related services provided by GSA in addition to the services provided under SLUC, e.g., extra protection, extra cleaning, which are classified under object class 25.
- Above definition for PY 94 and prior.
- 23 19 Rental of all other
- Rentals of all other equipment, not specifically included elsewhere, including business equipment other than ADP.
- Above definition for PY 94 and prior.
- 23 2X **Communications**
- Transmission of messages or data, postage and related items. Includes rental of Federal Information Processing (FIP) (ADP and telecommunications) hardware and software.
- 23 21 Leased Lines
- Leased lines, including circuits and associated equipment.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 23 22 Long Distance Tolls
- Long distance telephone tolls, and Federal Telecommunications System (FTS) charges.
- Above definition for PY 94 and prior.
- 23 23 Local Telephone and Exchange Services
- Local telephone and exchange services furnished by Government agencies on a reimbursable basis or contractually by commercial concerns. Includes switch board, telephone installation and service charges.
- Above definition for PY 94 and prior.



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23 29 All Other Communications

Transmission of messages from place to place, such as contractual charges for land telegraph service, marine cable service, radio and wireless telegraph service, telephone and teletype service; charges for postage (other than parcel post); contractual messenger service; and rental of post office boxes, postage meter-machines, Thailing machines, and teletype equipment. It also includes TWX services, including rental of teletype equipment.

Above definition for PY 94 and prior.

23 3X **Utilities**

Utility services.

23 31 Electricity

Purchased electric power.

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

23 32 Water

Purchased water.

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

23 33 Gas (Natural)

Purchased gas.

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

23 39 Other Utilities

Purchase of all other utilities.

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

25 **OTHER SERVICES**

Comprises all contractual services not otherwise classified. Supplies and materials furnished by a contractor in connection with such services are included even though they may be separately itemized on the voucher. Services in connection with initial installations of equipment, when performed by the vendor, or when performed by others and separately identifiable, are included under the category "Equipment" or "Land and Structures" as appropriate.



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- 25 11 Research, Development, Operations and Production Contracts
- Contracts for basic scientific research, development, test, and evaluation associated with the R&D appropriation and activities associated with Space Shuttle Production and Capability Development, Space Transportation Operations (including ELV) and Space and Ground Networks Communications and Data Systems associated with the SFCDC appropriation. (Excluding R&D and SFCDC financed Government facilities.)
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 25 2X **OTHER SERVICES - FEDERAL PROCESSING INFORMATION (FIP(ADP)) COMMERCIAL SERVICES CONTRACT**
- 25 21 Engineering Services
- Contracts for engineering services.
- Above definition for PY 94 and prior. Usage & definition changes for PY 96.
- 25 22 ADP Equipment Operations (regardless of amount) and Custom Software and Licenses of \$25,000 or less
- Contracts for the operation of ADP equipment (regardless of amount) and custom software and licenses of \$25,000 or less.
- Above definition for PY 94 and prior. Usage & definition changes for PY 95.
- 25 23 ADP Programming and Systems Design
- Contracts for programming and systems design services for ADP equipment.
- Above definition for PY 94 and prior. See 2523 below.
- 25 23 FIP Equipment Maintenance and Repairs
- Contractual services, or any part thereof, with the public for personnel performing FIP equipment maintenance and/or repair. Includes the cost of parts and supplies used during the repair function when acquired as part of overall maintenance activity. Also includes maintenance furnished as part of rental/lease contracts when it is significant and readily identifiable in the contract or billing. Excludes the purchase or lease of any included equipment when they are significant and readily separable (see 3115 FIP Equipment or 2331 FIP Equipment Lease/Rental). All funds in this category should be reported under Function Code 30-02-X3 Maintenance.



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Above definition for PY 95.

25 24 Consulting Services

Contracts for consulting services and management surveys.

Above definition for PY 94 and prior. See 2524 below.

25 24 FIP Software Maintenance

Contractual services, or any part thereof, with the public for personnel performing FIP software maintenance. Also includes maintenance furnished as part of software purchases and license arrangements or for rental/lease contracts when they are significant and readily identifiable in the contract or billing. Excludes purchase or lease of any included software when they are significant and readily separable (3115 FIP Equipment or 2332 FIP Equipment or 2332 FIP Software Lease/Rental). All funds in this category should be reported under Function Code 30-02-X3 Maintenance.

Above definition for PY 95.

25 25 Technical Documentation and Study Services

Contracts for technical documentation and study services.

Above definition for PY 94 and prior. Usage & definition changes for PY 96.

25 26 Chart and Related Art Work

Contracts for chart and related art work.

Above definition for PY 94 and prior. Usage & definition changes for PY 96.

25 29 Other Service Contracts

Comprises all service contracts not otherwise classified.

Above definition for PY 94 and prior. See 2529 below.

25 29 Other FIP Commercial Support Services and Other Service
Contracts

Contractual services with the public to provide FIP services not otherwise classified. All funds in the category should be reported under Function Codes 30-02-X4 Other Contractual Services or 30-02-X5 Other Costs.

Above definition for PY 95. Usage & definition changes for PY 96.



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25 3X

PURCHASES OF GOODS AND SERVICES FROM GOVERNMENT ACCOUNTS

Purchases of goods and services from other Federal agencies or accounts. Includes interagency agreements for contractual services goods and services financed through transfers between Federal and trust fund accounts under the Economy and Space Act. Excludes interagency contracts for consulting services and payments made to other agencies for services of civilian or military personnel on reimbursable detail.

25 31

Buildings and Grounds

Includes routine construction, maintenance, rehabilitation and modifications and repair work not reported in an object class code in the 32 series under "Land and Structures."

Above definition for PY 94 and prior.

25 32

ADP Equipment

Maintenance and repair services for ADP equipment.

Above definition for PY 94 and prior.

25 33

Instruments and Research Equipment

Maintenance and repair of instruments and research equipment.

Above definition for PY 94 and prior.

25 34

Office and Shop Equipment

Maintenance and repair of office and shop equipment.

Above definition for PY 94 and prior.

25 35

Maintenance, Repair and Storage of Vehicles

Maintenance, repair and storage of vehicles.

Above definition for PY 94 and prior. Usage & definition changes for PY 95.

25 36

Aircraft

Contracts for aircraft servicing.

Above definition for PY 94 and prior.

25 39

Other Maintenance and Repair

Other maintenance and repair services, not included elsewhere.



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Above definition for PY 94 and prior. Usage & definition changes for PY 95.

- | | | |
|----|----|--|
| 25 | 40 | <p>Operation of Government-Owned Contractor Operated Facilities (GOCOs)</p> <p>Includes funds for the operation of Government-owned contractor-operated facilities, including those engaged in research and development.</p> <p>Above definition for PY 95. Usage & definition changes for PY 96.</p> |
| 25 | 41 | <p>Contract Administration Services</p> <p>Contract administration services, including contract administration, auditing, quality assurance and inspection.</p> <p>Above definition for PY 94 and prior.</p> |
| 25 | 42 | <p>Tuition for Graduate Study, Off-the-Job Training and all In-House Training</p> <p>Tuition for graduate study, Off-the-Job training and all In-House training (except program support activities, i.e., aircraft readiness training) and related educational materials such as books for NASA personnel. All costs in this category should be reported under Function Code 10-01-03, Personnel and budgeted and charged to Fund Source 1.</p> <p>Above definition for PY 94 and prior.</p> |
| 25 | 43 | <p>Exhibit Preparation, Brochures, Educational Service and Materials</p> <p>Contracts for exhibit preparation, brochures, educational service and materials, including pins and patches.</p> <p>Above definition for PY 94 and prior.</p> |
| 25 | 44 | <p>Motion Picture Services</p> <p>Contractual motion picture, photographic and audio visual services.</p> <p>Above definition for PY 94 and prior.</p> |
| 25 | 45 | <p>Stenographic and Court Reporting, Advertising,</p> <p>Translating Contracted services for stenographic and court reporting, advertising and translating.</p> <p>Above definition for PY 94 and prior.</p> |
| 25 | 46 | <p>Unvouchered (For Headquarters Use Only)</p> <p>Scientific consultations or extraordinary expenses, upon approval of the Administrator, paid from the Administrator's Fund.</p> |



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- Above definition for PY 94 and prior.
- 25 49 Other Miscellaneous Services
- Other miscellaneous services not specifically included elsewhere.
- Above definition for PY 94 and prior.
- 25 51 Security Guard
- Contracted security guard services.
- Above definition for PY 94 and prior.
- 25 52 Janitorial
- Contracted janitorial services.
- Above definition for PY 94 and prior.
- 25 53 Cleaning, Exterminating and Refuse Handling
- Contracted cleaning, exterminating and refuse handling services.
- Above definition for PY 94 and prior.
- 25 54 Laundry
- Contracted laundry services.
- Above definition for PY 94 and prior.
- 25 55 Fire Protection
- Contracted fire protection services.
- Above definition for PY 94 and prior.
- 25 59 Other Custodial Services
- Other contracted custodial services.
- Above definition for PY 94 and prior.
- 25 6X **OTHER SERVICES - REPAIRS AND ALTERATIONS**
- Contractual services with the public for repairs or alterations of equipment, and like items.
- 25 61 Instruments and Research Equipment (Non-FIPR)
- Contractual services with the public for repairs or alterations of instruments and research equipment. All funds in this category should be reported under Function Code 30-05-00 Instrumentation Support.
- Above definition for PY 95.



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- 25 62 Shop Equipment
- Contractual services with the public for repairs or alterations of shop equipment. All funds in this category should be reported under Function Code 30-04-00 Operation of Fabrication Shops or 20-08-XX Operation of Facilities.
- Above definition for PY 95.
- 25 63 Vehicles
- Contractual services with the public for repairs or alterations of vehicles. All funds in this category should be reported under Function Code 10-04-XX Transportation Services.
- Above definition for PY 95.
- 25 64 Aircraft
- Contractual services with the public for repairs or alterations of aircraft. All funds in this category should be reported under Function Code 10-05-XX Aircraft Operations.
- Above definition for PY 95.
- 25 65 Vessels
- Contractual services with the public for repairs or alterations of vessels. All funds in this category should be reported under Function Code 40-00-00 On or Near-Site Research Activity.
- Above definition for PY 95.
- 25 69 Other Repairs and Alterations Not Classified
- Contractual services with the public for other repairs or alterations not classified.
- Above definition for PY 95.
- 25 7X **OTHER SERVICES - MAINTENANCE**
- Contractual services with the public for maintenance of buildings and structures, non-FIPR equipment, grounds, and like items. Maintenance is performing work on a facility, structure, or equipment which is operable, i.e., "fixing something that is not broken."
- 25 71 Building and Structures
- Contractual services with the public for maintenance of buildings and structures. All funds in this category should be reported under Function Code 20-04-XX Facilities Maintenance.
- Above definition for PY 95. Usage & definition changes for PY 96.



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- 25 72 Grounds
- Contractual services with the public for maintenance of grounds. All funds in this category should be reported under Function Code 20-04-03.
- Above definition for PY 95. Usage & definition changes for PY 96.
- 25 73 Pavement and Roads
- Contractual services with the public for maintenance of pavement and roads. All funds in this category should be reported under Function Code 20-04-02.
- Above definition for PY 95.
- 25 74 Instruments and Research Equipment (Non-FIPR)
- Contractual services with the public for maintenance of instruments and research equipment. All funds in this category should be reported under Function Code 30-05-00 Instrumentation Support.
- Above definition for PY 95.
- 25 75 Shop Equipment
- Contractual services with the public for maintenance of shop equipment. All funds in this category should be reported under Function Code 30-04-00 Operation of Fabrication Shops or 20-08-XX Operation of Facilities.
- Above definition for PY 95.
- 25 76 Vehicles
- Contractual services with the public for maintenance of vehicles. All funds in this category should be reported under Function Code 10-04-XX Transportation Services.
- Above definition for PY 95.
- 25 77 Aircraft
- Contractual services with the public for maintenance of aircraft. All funds in this category should be reported under Function Code 10-05-XX Aircraft/Operations.
- Above definition for PY 95.
- 25 78 Vessels
- Contractual services with the public for maintenance of vessels. All funds in this category should be reported under Function Code 40-00-00 On or Near-Site Research Activity.



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Above definition for PY 95.

25 8X **OTHER SERVICES - OPERATION OF FACILITIES**

Contractual services with the public for operation of facilities activities. Excludes operations of GOCOs.

25 81 Security Guard Services

Contractual services with the public for security guard services. All funds in this category should be reported under Function Code 20-09-02 Security.

Above definition for PY 95.

25 82 Custodial Services

Contractual services with the public for janitorial and laundry services. All funds in this category should be reported under Function Code 20-07-XX.

Above definition for PY 95.

25 83 Environmental Operation Services

Contractual services with the public for environmental operations. All funds in this category should be reported under Function Code 30-12-XX Environmental Operations.

Above definition for PY 95.

25 84 Fire Protection

Contractual services with the public for fire protection services. All funds in this category should be reported under Function Code 20-09-03 Fire Protection.

Above definition for PY 95.

25 89 Other Operation of Facilities Contracts Not Classified

Contractual services with the public for other operation of facilities activities not classified.

Above definition for PY 95.

25 9X **OTHER SERVICES - MISCELLANEOUS**

Other miscellaneous contractual services with the private sector. Excludes consulting service contracts and services in connection with the initial installation of equipment. Also excludes transfer between Federal and trust funds.



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- 25 91 Storage
- Contractual services for public storage of vehicles and household goods, including those associated with permanent change of station (PCS).
- Above definition for PY 95.
- 25 92 Subsistence and Support of Persons
- Contractual services with the public for board, lodging, and care of persons, including hospital care (except travel items).
- Above definition for PY 95.
- 25 93 Auditing
- Contractual services with the public for auditing financial statements. Excludes performance auditing.
- Above definition for PY 95.
- 25 94 Typing and Stenographic Services
- Contractual services with the public for typing and stenographic services. Also includes court reporting, and translating.
- Above definition for PY 95.
- 25 95 Publication of Notices, Advertising, and Radio and Television Time
- Contractual services with the public for motion picture, photographic, and audio visual services. Also includes contracts for exhibit preparation, brochures, educational service and materials including pins and patches. All funds in this category should be reported under Function Code 30-10-02 Public Affairs.
- Above definition for PY 95.
- 25 96 Tuition for Graduate Study, and Non-FIP Training Not Provided by Government Accounts
- Contractual services with the public for non-FIPR tuition and related educational materials such as books for NASA personnel (see 2529, 2538, or 2539 for FIP training). Also excludes program support activities, i.e., aircraft readiness training (see 2599 Other Misc. Services). All funds in this category should be reported under Function Code 10-01-03 Personnel and budgeted and charged to Fund Source 21 and 41.
- Above definition for PY 95.



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- 25 97 Fees and Other Charges
- Contractual services with the public for fees for abstracting land titles, premiums on insurance (other than payments to the Office of Personnel Management, and surety bonds.
- Above definition for PY 95.
- 25 98 Unvouchered (For Headquarters Use Only)
- Scientific consultations or extraordinary expenses, upon the approval of the Administrator, paid from the Administrator's Fund.
- Above definition for PY 95.
- 25 99 Other Miscellaneous Services
- Comprises all contractual services with the public not otherwise classified, i.e., aircraft readiness training.
- Above definition for PY 95.



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FMM 9130 THE AWCS AUTOMATED SYSTEM

9131-1 GENERAL

The AWCS Automated System is an online data base system which is updated daily with the AWCS codes that were approved for use by the Director, Financial Management Division. The data base maintains the AWCS codes and descriptions. It is used for editing Financial and Contractual Status (FACS) and Status of Approved Programs (SAP) data and to provide photocopy, microfiche, and online data to Headquarters and installation personnel. NASA personnel may access the AWCS online system through terminals and personal computers after requesting an identification code from NASA Headquarters, Code BFB. A copy of the RAMIS II User's Guide, and an identification code to obtain access to the system will be provided for the use of each online user.

9131-2 DATA AVAILABLE TO AWCS USERS

The automated reporting system provides the following capabilities to users:

- a. Online inquiry capability to the following three (3) files utilizing RAMIS II:
 - (1) **Master File:**

Contains all AWCS codes that are currently approved.
 - (2) **Current Fiscal Year (CFY) File:**

Contains all AWCS codes added, deleted or changed during the current fiscal year based on the submission and approval of NASA Form 1328.
 - (3) **Temporary File:**

Contains those codes which can be used during the CFY for programming and budgeting purposes but which cannot be used for accounting purposes until the next fiscal year. Users will be made aware of the availability of these codes through the message capability of the on-line system, which will emphasize these codes are budgetary only, and not for accounting entries.
- b. The data elements contained in the automated system are available in FMM Appendix 9131-2A.
- c. There are many different reports available to photocopy and microfiche users. If one of these reports does not meet the users needs, a new report can be designed and programmed by Code BFB personnel who can be contacted by telephone at 8-453-2279 or 2272.
- d. All outputs of the AWCS Automated System will be considered as FMM Appendix 9131-2B of this manual.



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9131-3 *RESPONSIBILITY*

- a. The General Financial Systems Branch, Code BFG, NASA Headquarters is responsible for policy decisions concerning the AWCS system and for obtaining the approval of Flash Agencywide Code changes (NASA Form 1328).
- b. The Agency Accounts and Reports Branch, Code BFB, NASA Headquarters is responsible for the operational functions including the following:
 - (1) updating the AWCS Automated System on a daily basis,
 - (2) issuing identification codes and instructions to online users,
 - (3) designing, producing and distributing photocopy and microfiche reports to meet user requirements, and
 - (4) improving the system design as necessary to meet changing requirements.



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9121-2A LISTING OF DATA ELEMENTS AND DEFINITIONS

Identification Code (ID)	A one digit code which delineates records for R&D, SFCDC and non-programmatic UPN's from C of F FPN's. UPN's are designated with an A and FPN's with a B.
Budget Line Item (BLI)	A two digit code Headquarters use. See FMM 9121-10.
Cognizant Office Code (COG)	A three digit code for Headquarters use. See FMM 9121-11.
Project (UPN or FPN)	A three digit code for UPN's or four digit code for FPN's. See FMM 9121-20 and FMM 9121-30 respectively.
UPN Subsidiary Coding (S1, S2, S3, S4)	Coding below the UPN level. See FMM 9121-21 and FMM 9121-22.
FPN Subsidiary Coding (C1, C2, C3, C4)	Coding below the FPN level. See FMM 9121-31.
Accounting Installation Number (AIN)	A two digit code which designates the NASA Installation which is responsible for accounting for a C of F project. See FMM 9121-51.
Date (DT)	A six digit code which designates the month, day and year (MMDDYY) that an action was taken on a record.
Action (ACT)	A three digit code used to designate the type of action, i.e., add (ADD), change (CHG) or delete (DEL) which was effected based on the submission of a NASA Form 1328.



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Status (ST)

A one digit code that designates a UPN is active (A) or inactive (I). Inactive codes can only be used for liquidating obligations. If an inactive code is required for processing an obligation, the applicable Program Office must be requested to submit a request to reactivate the code.

Description (DES)

Verbiage used to describe BLI's, COG's, UPN's, FPN's and UPN and FPN Subsidiary Coding. The description of each UPN and FPN and each related subsidiary code cannot exceed 60 characters in length.

Remarks (REM)

Various values may be established. For example, the Program Year is used in this field for FPN's.



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9131-2B OUTPUT OF AWCS AUTOMATED SYSTEM DATABASE

All output of the AWCS Automated System data base will be considered as FMM Appendix 9131-2B. Output includes the following:

- 1 photocopies of reports,
- 2 microfiche of reports, and
- 3 online extractions using RAMIS II.